

## BUAD 305 – Abridged Accounting

### Syllabus

#### Session 001 – 4 units

**Faculty:** Ruben A. Davila, CPA, ESQ, JD, CFF

**Office location:** ACC 126

**Office Hours:** See below

**Email:** rdavila@marshall.usc.edu

**Session Dates:** August 26<sup>th</sup> to December 18<sup>th</sup>

**Leventhal Phone:** 213 740-4838

#### Course Information:

Sections	Day/Time	Room	Final Exam Dates
• 14770D	MW 10-11:50 pm	ACC 201	• M, 12/16 from 8 to 10 am
• 14772D	MW 12-1:50 pm	ACC 201	• F, 12/13 from 11am to 1pm

#### Office Hours:

Professor			Instructional Aids		
Day	Time	Location	Day	Time	Location
M	3:30-4:45	ACC 126	To be Determined – days/times will be posted on BSP “Weekly Postings” along with IA links.		
W	9-9:50; 2:30-3:30	ACC 126			
Tu	3 -4 pm#	<a href="#">#Virtual</a>			
#By appointment – generally available Th/F afternoons					

*Office Hours Change* – current office hours are posting on BS posting under “Office Hours/Syllabus”

#Email me for virtual office hours or to set up an appointment. Responses may take up to 48 hours. See guidelines for emails below.

#Link for all Professor Virtual Office Hours <https://usc.zoom.us/j/92518667155?pwd=cK75MqbHELqfKOinubzbx66RnS7w.1>

#### Important Dates:

Labor Day Holiday	M – 9/2
Exam Issues Email Deadline	F – 9/13 Email me to set up meeting to discuss accommodations or conflicts
Exam Issues Meeting Deadline	F- 9/18 OSAS accommodations, religious or exam conflicts, email by
Project Group Formation Deadline	M – 10/7
Last Day to switch to Pass/No Pass	F – 10/4
Fall Recess	10/10 – 10/11
Exam #1*	W – 10/14
Project Research Deadline^	M – 10/21
Project Prof Meeting Deadline^	W- 11/6
Last Day to Drop with a “W”	F – 11/08
Company Project Presentations^	M - 11/18, W – 11/20
Presentation Evals Due^	M – 11/25
Thanksgiving Break	11/27 – 12/1
Exam #2 [Final]*	10am Section: M – 12/16, 8 to 10 am; 12n Section: F – 12/13, 11 am to 1 pm

\*Email & meet to discuss exam issues; ^ Add'l info will be available when project instructions are distributed.

#### SYLLABUS DISCLOSURE HIGHLIGHTS

- **Course Communications:** Contact me via email – subject line must include “BUAD 305” and your section time. (E.g. BUAD 305 12nn) Replies generally within 48 hours during weekdays. I do have an office phone and do NOT check voice mails.
- **Brightspace (BSP)** – Configure BSP to access course info including emails. You are responsible for all BSP postings and emails. Key areas: ‘Content - Weekly Posting’ provides information about upcoming week’s readings, quizzes, assignments, deadlines etc. BSP also contains course resources including text powerpoints, asynch videos and selected solutions.
- **OSAS Accommodation, Exam and Religious Holiday Conflicts** - email by F, 9/13 to set up a meeting by W, 9/18 so we can discuss OSAS accommodation, exam conflicts related to religious holiday or USC mandated activity. Attach documentation. The purpose of the meeting is to develop appropriate arrangements for your specific situation.
- **McGraw Hill’s “Connect” License** – online learning system is **optional**. It contains helpful practice problems and videos.
- **Attendance, Preparation, Participation, and Follow Up Are Keys to Doing Well** – 305 is highly participative and discussion oriented and emphasizes group work. Expectations include regular timely attendance, active participation, evidence of preparation by developing the ability to apply concepts to scenarios, support conclusions ask and answer insightful questions. Attendance, participation and class contributions are tracked and impact your overall grade.
- **Grading is Based On Relative Performance** - Marshall grading policies have been modified beginning this semester limiting

A and A- grades to a maximum of 45%. This policy is expected to provide similar class GPAs as in prior semesters where the target mean gpa was 3.3. In reality the actual average was close to 3.4. Grades are based on aggregate weighted relative performance and ranking versus peers. Discuss implications of taking the course P/NP with advisors.

- **Group Work** is emphasized with several team-based discussions, assignments and projects. Choose your group wisely.
- **Course Work Inside and Outside the Classroom** - Learn to apply course principles and concepts to a variety of business situations. Adequate preparation involves analyzing scenarios or problems covered in class, studying at home, working through homework, cases, other assignments, quizzes, projects and presentation development, etc. Teamwork is emphasized, encouraged and expected throughout the course.
- **Course Materials Are Copyrighted and May Not Be Distributed copied, posted, distributed or otherwise shared** without express written consent of the author. This includes posting to sites such as Studypool, Chegg and Course Hero. Unauthorized posting or distribution without express written consent violates copyright law and USC academic policies
- **Professional and Ethical Conduct are Expected** – Do not cheat! Academic integrity is taken seriously. Work must be the product of the individual(s) named on the assignment. Be courteous and respectful to your classmates, teacher and classroom visitors. Professional expectations include timely attendance, preparation, participation and staying the entire session. On occasion, you may arrive late, must leave early or miss class for valid reasons. Email if you are in this situation so we can make appropriate arrangements. See [USC Student Handbook](#), [USC Office of Academic Integrity](#), or [Research and Scholarship Misconduct](#).
- **AI Policy** – you may use AI tools except for exams and quizzes. AI requires appropriate attribution as described below.
- **We are Special!** - BUAD 305 sections vary from instructor to instructor. We cover the same content but not in the same sequence or the same depth. Quizzes, homework, projects, assignments, exams, etc. also differ.
- **Get Help** – If you are struggling with course material. See me or my TAs during office hours. Please seek help if you or your fellow Trojans are in need. See available resources related to mental health, well-being and safety in the syllabus.

### Course Description and Learning Objectives

This is an abridged introductory financial and managerial accounting course for undergraduate business majors and minors. The course builds and expands on the body of knowledge you have learned at your previous institution. The course is generally more conceptual in nature and seeks to develop skills including research, analysis, critical thinking, and communications skills. The course is divided into two sections. The first section focuses on issues related to developing, reporting and disclosure of external financial accounting information. The second section focuses on management's use of internal accounting information to plan, control, and make decisions using various analytical techniques and methods.

**Learning Objectives** - Upon completion of this course, you should be able to:

1. Demonstrate an understanding of the key principles, concepts and assumptions used by accountants when providing information to management and other stakeholders by answering questions and solving problems. *(Marshall Learning Goal 1.2, 1.3, 1.4, 6.1)*
2. Demonstrate an understanding of Generally Accepted Accounting Principles and their impact on the conduct of management and business leaders by answering questions and solving problems. *(Marshall Learning Goal 4.1)*
3. Explain how management, stakeholders and the business community use the balance sheet, income statement and statement of cash flows to make decisions by evaluating business transactions, preparing financial statements and analyzing relevant financial statement information. *(Marshall Learning Goal 1.2, 1.3, 1.4, 2.2, 5.2)*
4. Analyze the cash impact of business transactions by creating a statement of cash flows from a series of transactions and account balance changes. *(Marshall Learning Goal 1.2, 1.3, 1.4, 2.2)*
5. Evaluate the impacts of accrual-based accounting and management decisions on financial statement presentation and stakeholder choices by analyzing a variety of business activities / scenarios and developing journal entries. *(Marshall Learning Goal 1.2, 1.3., 1.4, 2.1)*
6. Describe a business operating cycle and demonstrate the impact of various operating activities by applying accounting principles and techniques to produce journal entries, develop appropriate adjustments, and produce a multi-step income statement in good form. *(Marshall Learning Goal 1.2, 1.3, 1.4, 6.1)*
7. Evaluate the general financial performance of an organization and the impact of management decisions on financial results by analyzing a variety of financial ratios and developing research bases assessments of public company. *(Marshall Learning Goal 1.2, 1.3, 1.4, 4.2)*
8. Apply various analytical tools, methods, and conventions to plan, control, and evaluate business operating, investing, and financing decisions. *(Marshall Learning Goal 1.2, 1.3, 1.4, 6.4)*
9. Develop research, analytical, oral and written presentations skills by preparing research projects including analyzing and assessing business organizations, their financial statements, and their strategic decisions in the context of their operational and competitive environment and the impact on stakeholders. You will assess performance and make

recommendations based on your analysis and research and communicate your findings in a collaborative environment. (Marshall Learning Goal 1.2, 1.3, 1.4, 2.1, 2.3, 3.3, 6.2, 6.4)

10. Demonstrate the ability to leverage technology to generate and analyze accounting information by leveraging basic financial accounting systems to record and report financial accounting data and spreadsheets to develop and analyze financial accounting information. (Marshall Learning Goal 1.2, 1.3, 1.4, 6.4)

Learning Objectives will be achieved using combinations of interactive discussion/lecture, group work, mini-cases/scenarios, assessment tools, and research projects/presentations. To demonstrate your achievement of these learning objectives 1) you will be required to demonstrate your knowledge and analytical skills by working through problems/scenarios, applying principles and concepts using essays and short answers in class discussions, homework, quizzes and exams; 2) you will be required to research, complete and present group assignments and research projects.

### Prerequisites

This course is exclusively for transfer students with two transferable “Principles of Accounting” introductory courses - one in financial accounting and one in managerial accounting from a two-year or four-year institution.

## COURSE FORMAT, TEXT, BRIGHTSPACE AND OTHER REQUIREMENTS

### Course Format:

**Regular in person synchronous class sessions will be conducted. This is not an online or hybrid course. Class recordings are not available.** Advanced text reading is helpful but is not required but is find it helpful.

**Asynchronous (“Asynch”) Videos** introduce, enhance or supplement topics covered in our in-class sessions. See BSP – Resources Asynch Videos for the videos. Timing of coverage Asynch Video will be posted on BSP-Weekly Postings. Topics in these videos will be covered in class discussions and class assessments including participation, quizzes and exams as noted.

**Required Materials** – text is required, technology requirements are available as follows:

- Text: Wild/Shaw (2021). Financial Accounting & Managerial Accounting, 9th Ed. McGraw-Hill Education. ISBN for Loose Leaf Text, Online text, and Connect license at USC Bookstore: 9781266572364. Links allow you to access the publisher directly and do any combination of the following: 1) register for Connect; 2) purchase online text and Connect license; and/or 3) order the looseleaf text directly: <https://connect.mheducation.com/class/rdavila-305-10am-12nn>
- Technology Requirements: You are responsible for access to a laptop, reliable internet access, and Microsoft Excel. MSB and USC have loaner laptop programs. See <https://itservices.usc.edu> for free Microsoft Office 365 including Excel Contact Marshall HelpDesk (213-740-3000 or HelpDesk@marshall.usc.edu) for computer assistance including loaners.
- **Access to the text’s “Connect” online digital resource system is optional.** Connect allows access to practice assignments. Their purpose is to help you prepare for class discussion and graded class assessments.

### Additional Course Requirements and Notes:

- **Brightspace (BSP) access is required** including reception of emails and access to announcements, course information and resources. Check BSP regularly for information included in the following folders:
  - **Weekly Postings** provide specifics about our upcoming week including course topics, assignments, assessments etc. Weekly postings will be available by Friday for the following week.
  - **Office Hours** will always be the first posting under Weekly Postings. They WILL change during the semester.
  - **Resources** – include course outline, Asynch Videos, class Ppts and other resources.
  - **Assignments** contain areas for submission of manual homework, some quizzes and portions of some exams.
- **Class Outline** is organized by modules and includes topics coverage, text readings, and references to optional Connect optional practice problems. The Course Outline is in the BSP: Resources Folder. Assessments coverage focus primarily on class lecture coverage including topics not included in the text. Asynch videos topics are also relevant.
- **Manual Homework Assignments (Mwk) are collected and graded. Due at 11:59pm PT on dates specified on BSP,**
- **Use of Microsoft Excel** is required. Working knowledge of Excel is expected of business professionals including Marshall graduates. USC. ITS for Office 365 software including Excel. Opportunities to learn and use Excel are based on classroom applications, TA and professor office hours, YouTube Videos. Apple Numbers and Google Sheets are not accepted.
- Access to a laptop will be required in specific class sessions to complete portions of some quizzes and exams. These sessions will be noted on BSP Weekly Updates. USC, MSB has laptop loaners – See USC ITS, Marshall
- Bring a calculator (in addition to your phone) to class for in-class assignments.
- Develop professional business awareness by watching videos and reading financial/business periodicals – e.g Wall Street Journal, Forbes, Bloomberg, Reuters, Financial Times, Economist, etc. Most publishers have discounted student rates.
- See [USC ITS](#) or MSB HelpDesk for software support, free software, BSP assistance, Laptop Loaner Program.

**Classroom Policies**

1. BUAD 305 is an in-person residential course. In-person attendance and active participation is expected and is critical to achieving course learning objectives. Unless students provide an accommodation letter from USC OSAS or from Marshall detailing visa or travel restrictions, attendance and active participation are expected in the classroom. **There is no option to attend class via Zoom subject to #3 below.**
2. Meet to discuss how best to execute and implement OSAS accommodations, religious or USC/Marshall conflicts. Email me to set up a meetings **by 9/13 and meet with me by 9/18**. Attach documentation if appropriate.
3. Students who miss class for any reason are responsible for catching up on course materials and coverage missed. This can be accomplished by reaching out to classmates, IAs/tutors and/or your professor. There is no Zoom option for attending class or receiving class recordings absent **OSAS or USC/Marshall documentation specifically outlining these specific accommodation requirements.** A student who misses a class due to an emergency may request a recording, which may only be granted if the emergency is both **verified** and **documented**. For the avoidance of doubt, medical emergencies are situations that represent acute injuries/illnesses that pose an immediate risk to life or require immediate medical attention. My preliminary judgment will prevail subject to review processes outlined by USC or Marshall governing this situation. High-quality class recordings are generally not available. If you miss a class, we will try our best to work with you to catch up. **See policies for missed quizzes and exams below.**

**GRADING POLICIES**

Your course grade will be determined based on by your relative performance on exams, quizzes (dropping the lowest score ), in-class exercises, homework, participation, and projects. Class grades are based on a relative rank order of the percentage of points earned and are weighted as follows:

Assessments	Weight
• Exam 1	27%
• Exam 2/Final	27%
• Quizzes	15%
• Homework/	8%
• Participation	8%
• Projects	15%

Course grades represent how you perform relative to your classmates. Grades are based on relative performance, not on a mandated percentage target. Marshall grading policies apply. Three factors are considered when assigning course grades:

1. Percentage scores earned for each of the items above are weighted by the factors listed and summed.
2. Your overall cumulative percentage score earned for the course based on the percentage weights above.
3. Your relative rank among all students in same courses taught by your instructor during the current semester.

Assignments will be graded within two weeks of submission. Expectations regarding assessments are as follows:

**EXAMS** are pencil and paper composed of multiple-choice, short answers/essay questions, exercises, matching and problems. Online versions of exams are not available. **Exam coverage is based on material covered in class sessions, course assignments, asynch videos and class readings.** There **will** be material covered in class sessions and Async Videos not in the text. See Course Outline and BSP Weekly Postings for topics covered and related sources. Exams are **not cumulative**.

The course steadily builds and does **not** lend itself to cramming. The best way to do well on exams is to keep current with the material. Use class lectures and discussions along with asynch videos, homework, quizzes and optional text assignments to assess your understanding of course material. Preparing for exams involves dedication. Consider the following steps for doing well on an exam: First, make sure you do the preparation and distillation after each class session. Second, use class problems, homework and optional assignments to identify areas of weakness and to help solidify your understanding. Third, get help in real time when you do not understand the topics well. Options for help include working with a study group, meeting with IAs or your professor during office hours. Exams require you to perform all work (e.g., problem setup, analysis, solution generation, and answer presentation) individually.

Exam dates/times are as follows:

	Date	Time	Location
Exam 1	W, October 9 <sup>th</sup>	Regular class day/time	Regular Classroom

Exam 2/Final	10 am - M, Dec. 16 <sup>th</sup> 12 nn - F, Dec. 13 <sup>th</sup>	8 - 10am 11 am – 1 pm	TBD TBD
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**During the semester, a student has two weeks after the release of exam scores to review and discuss their grade. After this time, grades on tests become final.** Examinations are assessment tools, not learning tools. Exam questions are confidential, not distributed, not disclosed, and are not available for review for security reasons. You have two weeks after graded exams are returned to request and meet with me to conduct an 'in camera' office hour review of specific exam areas. Your email request must indicate exam sections and topics you want to discuss and may be limited to 20 minutes given the volume of potential exam reviewers. We will discuss your concerns but with no access to exam questions. You will not have the opportunity to take notes. Exam grades are final after the two-week period when exam returns are completed. The exception is Exam 2 where you have until the first two weeks of the Spring semester to come and discuss your exam grade.

The Leventhal School of Accounting policy is exams should not be missed unless there is a:

- a serious medical emergency, adequately documented. *For the avoidance of doubt, medical emergencies are situations that present acute injuries/illnesses that pose an immediate risk to life or require immediate medical attention.*
- an emergency or unavoidable conflict (medical, personal or family emergency, court order, participation in a recognized important USC related extracurricular) that is properly documented.

Should you miss an exam for one of the reasons outlined above: 1) provide proper adequate documentation; 2) let your professor know in advance if possible or as soon as possible if an event was unanticipated and unexpected. If you miss an exam for something other than a serious emergency and/or you cannot provide supporting adequate documentation, you will receive a zero grade for the exam. Your professor will evaluate the situation and the adequacy of your documentation when determining your eligibility for making up the exam.

Given an appropriate documented emergency situation we will work to provide you with either: 1) a make-up exam or 2) in the rare situation a make-up exam is not possible, a substitute exam grade will be calculated based on the normalized average of your remaining future exams. **The option is solely based on the discretion of your professor. My preference will always be to make-up exam missed exam whenever possible.**

**All students MUST take the final exam at the scheduled time unless** a student misses the final exam due to an emergency or unavoidable conflict subject to provisions above. Here, the student will receive an "IN" grade based on Marshall/Leventhal policies and will work with the professor to complete remaining requirements within a year, consistent with the school's policies (See "Incomplete Grades" below). The student will automatically get a zero on the final exam if a student misses the final exam for reasons other than an emergency or unavoidable conflict.

**OSAS or Religious Accommodations:** Students requiring religious or OASA accommodations must notify me via email by F-9/13 to arrange a meeting with me that occurs no later than W-9/18. Include OASA documentation in the email request where appropriate. The objective of the meeting is developing an appropriate accommodation plan.

**Exam Conflicts** – as described above, notify me via email by 9/13 and meet with me no later than 9/18 if you have an exam conflict given religious holiday, USC extracurricular activity or final exam conflicts. Provide documentation in your email.

**Practice Exams are not provided.** assignments, homework, quizzes and optional Connect problems serve as exam prep.

**QUIZZES** include multiple-choice questions, exercises, problems, short-answers and essays. They are paper quizzes versus online. The lowest quiz score is dropped. Quizzes are administered in-person and generally occur weekly beginning with Week 3. Preparing for quizzes is similar processes to exam preparation - reviewing and reworking problems and scenarios discussed in class. **No make-up quizzes are given. You drop your missed quiz grade as your lowest quiz score.** Quizzes may be announced or unannounced. As a general rule, pending quizzes will be announced on BSP in Weekly Postings.

**GROUP PROJECTS/PRESENTATIONS** - you will participate in the development of an 18-20 minute group project/presentation involving the analysis and assessment of a public organization, the industry and the competitive landscape in which it competes. Presentations will be on **M -11/18 ; W-11/30.**

Group projects integrate and expand course material covered while developing your research, analytical, and communication skills in a business and accounting context. We will incorporate course material along with external sources so that we consider what is driving business change, strategy and operations. You will receive detailed instructions on projects in class along with required deliverables, parameters, expectations, deadlines, and grading criterion.

Groups consist of 6 to 8 students. Each group member will submit peer evaluations of fellow group members after projects/presentation are completed. These peer evaluations are considered insight into team dynamics and individual team

member contributions and inform me in assigning project grades in three ways: 1) impact individual participation scores. 2) result in upward/downward adjustments to group presentations grades based on peer evaluation grades indicating inadequate/expectations or exceptional contributions; 3) Homework credit is awarded for preparing peer evaluations.

Groups have the ability to “divorce” a nonperforming member. Divorced students will be required to prepare their own project presentation. They will not prepare or receive peer evaluation credit which automatically diminish their project grade. More information will be provided with project/presentation instructions which will be provided later in the semester.

**HOMEWORK (Mwk)** assignments are generally developed in class and completed outside class. These assignments are coordinated with class discussions. Mwk grading is based on effort extended including professional presentation. Due dates are specified on BSP under Weekly Postings. Assignments must be uploaded by 11:59 pm on the due dates specified. No extensions for any reason. While I encourage you to collaborate and discuss homework assignments, you must develop and create your own individual solution or response. *Your lowest individual Mwk score will be dropped.*

**CLASS PARTICIPATION/CONTRIBUTION** points are awarded based on timely relevant and timely participation during in class discussions. Attendance and participation are tracked after our second week of class and for every class session thereafter. A sign-in sheet is handed out each class session which is used to track participation contribution. It is your responsibility to sign in to each class session. Missing more than two class sessions will diminish your participation grade.

**Participation Points** are awarded based on substantive contributions to the learning process. Examples include: providing insightful, thoughtful and relevant answers to questions, analysis or questions demonstrating preparation, the ability to listen and respond to others, and, most importantly, contributing to the overall learning process. It is possible to say a great deal while contributing little or nothing to the learning process. Questions and comments should be cogent, relevant, on point. You may review the class participation sheet at the conclusion of a class to verify appropriate credit. You cannot participate if you do not attend class.

Typically most students are given multiple opportunities to earn participation points. I generally call on most students in a given class session. I make an effort to create an open and inclusive environment with multiple opportunities to contribute to class discussions. Individual students are not allowed to dominate course discussions.

**Group Work** is emphasized throughout the course. You will often work through assignments in breakout groups. Initially, these groups will be randomly assigned. Please consider who you may want to work with as you meet classmates during the first few weeks of class. Consider factors such as common professional interests, commitment to class, and availability. You will be allowed to choose your group members after the first few weeks of class. Groups are 6 to 8 students per group no exceptions and will work on group assignments including Projects. I will assign student ‘free agents’ to groups as needed.

**‘W’ GRADES** are only allowed based on the policies outlined by the USC Registrar (See Registrar’s calendar for deadlines).

**‘IN’ GRADES** may only be assigned based on Marshall/Leventhal policy requirements. These policies require incomplete course work as a result of an adequately documented illness or unforeseen emergency occurring after the semester drop date preventing the student from completing the semester. An “emergency” is defined on pg. 5 above. It provides the emergency as a serious documented illness or an unforeseen situation that is beyond the student’s control that prevents a student from completing the semester. This situation must happen after the drop date. Prior to the drop date, the student has the option of dropping the class so “IN” is not be considered. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. All work required to replace the IN with a final grade must be completed within one calendar year from the date the IN was assigned. If the student does not complete the work within the year, the IN will automatically be converted to a grade of F. You can read more about the policies for Incomplete Grades below under **“Additional Information.”**

### **CLASS POLICIES**

1. Unless students provide an accommodation letter from USC OSAS or Marshall detailing visa or travel restrictions, attendance and active participation is expected. Attendance and participation are important in achieving course objectives.
2. Accommodation documentation should be submitted to your instructor as soon as possible – see deadlines for submissions and related meeting to discuss accommodations above. Your instructor will only provide access to class recordings of the class and an opportunity to regularly make up missed in-class participation based on accommodation requirements. Participation will be made up by preparing written summaries and assignments based on the recordings.
3. Students experiencing illness should not attend class in person. Please inform the instructor as quickly as possible so appropriate accommodations can be put in place to make-up of missed class work and missed in-class participation. We will drop any quiz where you miss a class because of illness

**STUDENT RESOURCES** are available to assist you with course material in-person and on Zoom:

- **Professor Office Hours** are listed above and on BSP under 'Welcome/Syllabus/Office hours' – they will always be the first posting. Note office hours change over the course of the semester.
- **Instructional Assistants (IA) Office Hours** are not currently available as these students finalize their schedules – they will be also be in the first listing on BSP -'Weekly Postings' when they are available

**CLASS SCHEDULE** - see BSP Course Outline for details on topical coverage including readings and practice problems.

Class	Dates	TOPIC	Readings	Assignment
1	M 8/26	Class Introduction; Overview of Accounting Business Organizations	Ch. 1 Ch. 11.A	
2	W 8/29	Business Organizations Theory - Accounting Elements: Assets, Liabilities, Equity	Ch. 11.B	
	M 9/2	Holiday – Labor Day		
3	W 9/4	Accounting Elements: Revenues, Expenses, Gains, Losses		
4	M 9/9	Acctg for Biz Transactions: Communicating with Users - Basis for Financial Statements	Ch. 1/ 2	
5	W 9/11	Acctg for Biz Transactions: Journal Entries; Dr. Cr.	Ch. 2	
6	M 9/16	Acctg for Biz Transactions: JEs & Adjustments	Ch. 2/3	
7	W 9/18	Acctg for Biz Transaction: AJEs; Classified Bal. Sheet	Ch. 3/4	
8	M 9/23	Acctg for Merchandise – Sales Activities	Ch. 4	Mwk 1: Simple Trans-Tab
9	W 9/25	Acctg for Merchandise – Adjustments & Multi-Step I/S	Ch 4	Mwk 2: Simple Trans-Dr/Cr
10	M 9/30	Inventory & CGS: Inventory Systems	Ch 5	
11	W 10/2	Inventory & CGS: Inventory Costing Methods	Ch 5	Mwk 3: Taylor
12	M 10/7	Plant Assets – Depr, Disposals, Sales and Exchanges	Ch. 8	
13	W 10/9	Plant Assets – Intangibles/Contingencies	Ch. 8/9	Mwk 4: PPE
		Fall Recess Oct. 10-11		
14	M 10/14	<b>EXAM 1</b>		
15	W 10/16	Bad Debts/Intro to Mgrl Acctg –Cost Concepts	Ch. 7/14	
16	M 10/21	Job Order: RM, WIP, FG, MO	Ch.15	
17	W 10/23	Job order/Cost Behavior	Ch. 15/18	Mwk 5: Mrgl Costs
18	M 10/28	Cost Behavior/CVP Analysis	Ch. 18	
19	W 10/30	Time Value of Money	App B	Mwk 6: Job Order
20	M 11/4	TVM/Capital Budeting	App B/Ch 10	
21	W 11/6	Debt/Bonds	Ch. 10	Mwk 7: TVM/Debt
	M 11/11	Veterans Day – Holiday		
21	W 11/13	Debt/Bonds	Ch 10	Mwk 8: Capital Budgeting
22	M 11/18	Project Presentations		
23	W 11/20	Project Presentations		Mwk 9: Bonds
24	M 11/25	Responsibility/Relevant Costs	Ch. 22/23	
		11/27 – 12/1 Thanksgiving Break		
25	M 12/2	Relevant/Responsibility Accounting	Ch.23/22	Mwk 10: Relevant/Respons
26	W 12/4	Cash Flows	Ch 12	
27	W 4/26	Cash Flows	Ch. 12	Mwk 10: Cash Flows
	F 12/13	<b>EXAM 2: 12 noon section – 11 to 1 pm</b>	*Quizzes will be administered every week beginning in Week 3	
	M 12/16	<b>EXAM 2: 10 am section – 8 to 10 am</b>		

### ADDITIONAL INFORMATION

#### Add/Drop Process

Important Registrars Dates to remember for this class:

- Last day to add classes, drop without a "W" and receive partial refund, change grade option to Pass/No Pass Friday, Sept. 13<sup>th</sup>
- Last day to drop class without a transcript "W" or change from P/NP to Letter Grade Friday, Oct. 11<sup>th</sup>
- Last day to drop a class with mark of "W" Friday, Nov. 15<sup>th</sup>

See USC Registrar for additional information.

#### Retention of Graded Coursework

Exams not picked up or returned to you will be retained for one year after the end of the semester. Any other materials not picked up by the end of the semester will be discarded after final grades have been submitted.

### **Technology Policy**

**Laptop and tablet** usage is permitted during class **but only** for academic or professional purposes directly related to **concurrent** course work. Use of other personal communication devices during academic or professional sessions is considered unprofessional and is not permitted. ANY e-devices (cell phones, tablets, other texting devices, laptops) can be used to address important personal situations but must be taken outside the classroom in the least disruptive and respectful manner. Failure to follow these policies may result in a situation where you lose participation points and must completely turn off your laptop or e-devices during class time. Upon request, you must comply and put your device on the table in off mode, FACE DOWN. You might also be asked to deposit your devices in a designated area in the classroom.

Videotaping class lectures is not permitted based on USC policies and related copyright infringement regulations. Audiotaping recordings may be permitted if approved in writing by your professor. Use of any class recordings, audio recordings or distributed material of any kind are reserved solely and exclusively for the USC students registered in the respective class during this semester. Exceptions to this policy may be obtained only in writing and granted to individual students on a case-by-case basis.

### **Use of Recordings**

Pursuant to the USC Student Handbook (USC Handbook), students may not record a university class without the express permission# of the instructor and announcement to the class. In addition, students may not distribute or use notes or recordings based on University classes or lectures without the express permission# of the instructor for purposes other than personal or class-related group study by individuals registered for the class. This professor requires express written permission for any properly authorized recording or distribution of any course related materials in any medium or form. This restriction and requirements for express permission# on authorized use applies to all information and documents distributed or displayed in class, posted or emailed.

### **Open Expression and Respect for All**

An important goal of the educational experience at USC Marshall is to be exposed to and discuss diverse, thought-provoking, and sometimes controversial ideas that challenge one's beliefs. In this course we will support the values articulated in the USC Marshall "[Open Expression Statement](#)."

### **Emergency Preparedness/Course Continuity**

In case of a declared emergency if travel to campus is not feasible, the *USC Emergency Information* web site (<http://emergency.usc.edu/>) will provide safety and other information, including electronic means by which instructors will conduct class using a combination of USC's Brightspace learning management system (Brightspace.usc.edu), teleconferencing, and other technologies.

### **Incomplete Grades**

A mark of IN (incomplete) may be assigned when work is not completed because of a documented illness or other "emergency" that occurs after the 12<sup>th</sup> week of the semester (or the twelfth week equivalent for any course that is scheduled for less than 15 weeks). A mark of IN may also be assigned if the student, for verified emergency reasons or conflict of schedules, misses both Midterm exams or misses the Final Exam.

An "emergency" is defined above and involves a serious documented illness, or an unforeseen situation that is beyond the student's control, that prevents a student from completing the semester. Prior to the 12<sup>th</sup> week, the student still has the option of dropping the class. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. If an Incomplete is assigned as the student's grade, the instructor is required to fill out an "**Assignment of an Incomplete (IN) and Requirements for Completion**" form which specifies to the student and to the department the work remaining to be done, the procedures for its completion, the grade in the course to date, and the weight to be assigned to work remaining to be done when the final grade is computed. Both the instructor and student must sign the form with a copy of the form filed in the department. Class work to complete the course must be completed within one calendar year from the date the IN was assigned. The IN mark will be converted to an F grade should the course not be completed within the time allowed.

### **AI Use Policy**

I encourage you to use AI tools --- this is an emerging tool and it is important you develop skills in this area. **AI tools may not be used with Quizzes and Exams.** Other than quizzes and exams, AI use is fair game. But keep the following in mind:

- AI is permitted to help you brainstorm topics or revise work you have already written.



- Minimum-effort prompts, produce low-quality results. Refine your prompts to get good outcomes.
- Proceed with caution when using AI tools. AI lies! Do not assume the information provided is accurate or trustworthy. Fact-check numbers or information provided from an independent and trustworthy source. You are responsible for any errors or omissions provided by the tool.
- Reference AI developed information by including a paragraph at the end of an assignment referencing:
  - Reference areas of the assignment where AI was used.
  - Include variations of the prompts used to generate results when using AI

Use of AI requires attribution. Failure to cite AI as a source is a violation of academic integrity policies. Please ask me if you are unsure about unauthorized use of AI or what information requires attribution. I welcome the opportunity to meet with you to provide guidance with these tools during office hours or after class.

## **Statement on Academic Conduct and Support Systems**

### **Academic Integrity and Conduct:**

The University of Southern California is foremost a learning community committed to fostering successful scholars and researchers dedicated to the pursuit of knowledge and the transmission of ideas. Academic misconduct is in contrast to the university's mission to educate students through a broad array of first-rank academic, professional, and extracurricular programs and includes any act of dishonesty in the submission of academic work (either in draft or final form).

This course will follow the expectations for academic integrity as stated in the USC Student Handbook. All students are expected to submit assignments that are original work and prepared specifically for the course/section in this academic term. You may not submit work written by others or "recycle" work prepared for other courses without obtaining written permission from the instructor(s). Students suspected of engaging in academic misconduct will be reported to the Office of Academic Integrity.

Other violations of academic misconduct include, but are not limited to, cheating, plagiarism, fabrication (e.g., falsifying data), knowingly assisting others in acts of academic dishonesty, and any act that gains or is intended to gain an unfair academic advantage.

The impact of academic dishonesty is far-reaching and is considered a serious offense against the university and could result in outcomes such as failure on the assignment, failure in the course, suspension, or even expulsion from the university.

If found responsible for an academic violation, students may be assigned university outcomes such as suspension or expulsion from the university, and grade penalties such as an "F" on the assignment, exam, and/or the course.

For more information about USC policies regarding academic integrity see the [USC Student Handbook](#), [USC Office of Academic Integrity](#), [Office of Community Expectations](#) or [Research and Scholarship Misconduct](#).

### **Students and Disability Accommodations:**

USC welcomes students with disabilities into all of the University's educational programs. The Office of Student Accessibility Services (OSAS) is responsible for the determination of appropriate accommodations for students who encounter disability-related barriers. Once a student has completed the OSAS process (registration, initial appointment, and submitted documentation) and accommodations are determined to be reasonable and appropriate, a Letter of Accommodation (LOA) will be generated for each course. The LOA must be given to each course instructor by the student and followed up with a discussion. See 9/9 deadline above or when the LOA is received. This should be done as early in the semester as possible as accommodations are not retroactive. More information can be found at [osas.usc.edu](https://osas.usc.edu). You may contact OSAS at (213) 740-0776 or via email at [osasfrontdesk@usc.edu](mailto:osasfrontdesk@usc.edu).

## Appendix I

### Undergraduate Program Learning Goals and Objectives (last update 12/21/17)

**Learning goal 1: Our graduates will demonstrate critical thinking skills so as to become future-oriented problem solvers, innovators, and decision makers in diverse and rapidly changing business environments.**

- Students will demonstrate the ability to anticipate, identify and solve business problems. They will be able to identify and assess central problems, identify, and evaluate potential solutions, and translate a chosen solution to an implementation plan that considers future contingencies
- Students will demonstrate the ability to be accurate, clear, expansive (thorough, detailed) and fair-minded in their thinking
- Students will critically analyze concepts, theories, and processes by stating them in their own words, understanding key components, identifying assumptions, indicating how they are similar to and different from others and translating them to the real world
- Students will be effective at gathering, storing, and using qualitative and quantitative data and at using analytical tools and frameworks to understand and solve business problems
- Students will understand the concepts of critical thinking, entrepreneurial thinking, and creative thinking as drivers of innovative ideas

**Learning Goal 2: Our graduates will develop people and leadership skills to promote their effectiveness as business managers and leaders in the 21<sup>st</sup> century's evolving work and organizational structures.**

- Students will recognize, understand, and analyze the roles, responsibilities and behaviors of effective managers and leaders in diverse business contexts e.g., functionally diverse, culturally diverse, geographically diverse, etc.
- Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.
- Students will recognize, understand, and analyze the motivations and behaviors of stakeholders inside and outside organizations (e.g., teams, departments, consumers, investors, auditors)

**Learning Goal 3: Our graduates will be effective communicators to facilitate information flow in organizational, social, and intercultural contexts.**

- Students will identify and assess diverse personal and organizational communication goals and audience information needs
- Students will demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts
- Students will understand individual and group communications patterns and dynamics in organizations and other professional contexts

**Learning goal 4: Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities, and aspire to add value to society.**

- Students will recognize ethical challenges in business situations and assess appropriate courses of action
- Students will understand professional codes of conduct

**Learning goal 5: Our graduates will develop a global business perspective. They will understand how local, regional, and international markets, and economic, social, and cultural issues impact business decisions so as to anticipate new opportunities in any marketplace.**

- Students will understand that stakeholders, stakeholder interests, business environments (legal, regulatory, competitor) and business practices vary across regions of the world
- Students will understand how local, regional, and global markets interact and are impacted by economic, social, and cultural factors.

**Learning goal 6: Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.**

- Students will demonstrate foundational knowledge of core business disciplines, including business analytics and business economics
- Students will understand the interrelationships between functional areas of business so as to develop a general perspective on business management
- Students will apply theories, models, and frameworks to analyze relevant markets (e.g. product, capital, commodity, factor, and labor markets)
- Students will be able to use technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices

## Appendix II



**Undergraduate Accounting Program Student Learning Objectives** (last updated 6/13/19)

<b>OBJECTIVE 1</b>	Technical Knowledge	Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions.
<b>OBJECTIVE 2</b>	Research, Analysis Critical Thinking	Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional, and global business environment.
<b>OBJECTIVE 3</b>	Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making.
<b>OBJECTIVE 4</b>	Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized, and persuasive manner.
<b>OBJECTIVE 5</b>	Leadership, Collaboration and Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.
<b>OBJECTIVE 6</b>	Technology	Students will demonstrate an understanding of technology issues and utilize relevant technology tools and applications to gather and evaluate information, analyze, and solve problems, work interactively with other people, and develop and present conclusions.