



**GSBA 510: Accounting Concepts and Financial Reporting  
Fall 2024**

**3.0 Units**

**Section 15597D: 11:00am to 12:20pm Mondays and Wednesdays**

**Section 15993D: 12:30pm to 1:50pm Mondays and Wednesdays**

**Commencing Monday, August 26, 2024, concluding Wednesday, December 4, 2024**

**JKP 110**

**Instructor:** Professor Anthony V. Aaron (Tony)  
**Office:** ACC 108  
**Office Hours:** By appointment only, using Zoom Meetings or Teleconference. E-mail to schedule  
**Phone:** (213) 764-4673 (office-Zoom Phone)  
(310) 849-5987 (mobile)  
**Email:** [aarona@marshall.usc.edu](mailto:aarona@marshall.usc.edu)  
Email is the preferable means by which to communicate with me outside of class.

#### **COURSE DESCRIPTION**

The course is designed to provide students with a solid grounding in the understanding and interpretation of financial accounting reports. We will explore the basic principles and concepts that underlie accrual-based accounting, with a significant emphasis on applications and real-world examples. The textbook is used to introduce the concepts and the mechanics associated with the accounting topics covered in the course. The material in the text is presented in both a video-based and text-based format. With this as a starting point we then illustrate the effects and implications of the topics using public company annual reports. This is accomplished primarily through the in-class analysis of examples and cases.

The course is, by its nature, demanding. The assigned text readings and cases require a high level of preparation and most students need to devote a reasonable amount of time in order to gain a full understanding of the materials presented and discussed. Homework Assignments should be attempted prior to each class meeting, although they are not collected. Cases assignments should be submitted electronically prior to class on the date they are due. The best way to learn accounting is to work through accounting problems and I encourage you to work in groups in preparing your assignments. Solutions to the assigned Homework problems in the text will be provided to you.

#### **COURSE OBJECTIVES**

The primary objectives of the course are for you to be able to:

1. Explain the goals and objectives of external financial reporting
2. Describe the basic principles that underlie accrual-based accounting reports
3. Describe the usefulness of financial accounting for evaluating performance
4. Critically analyze financial accounting information

## COURSE MATERIALS

Technology requirements are different for each course. Marshall has site licenses for a variety of software that students can access free of charge. A list of available software is located [here](#). If you have any concerns about purchasing required software, please let me know. You are responsible for ensuring that you have the necessary computer equipment and reliable internet access. Students are invited to explore what lab or loaner options exist. Contact the Marshall HelpDesk (213-740-3000 or [HelpDesk@marshall.usc.edu](mailto:HelpDesk@marshall.usc.edu)) if you need assistance.

**Textbook:** DeFond, Mark, *Financial Accounting for Decision Makers*, Third Edition, Cambridge Business Publishers 2023, ISBN: 978-1-61853-443-9. If you have a print version of the text, you can access the eLectures through the [myBusinessCourse](#) feature. Whether you purchase a hardcopy of the text or an eBook version, you will need access to the myBusinessCourse site to view the eLectures. Refer to the handout from Cambridge/myBusinessCourse which I will post to Brightspace for further details and instructions.

The direct student purchase links for eBook and print book are:

Section 15597D

<https://mybusinesscourse.com/?code=1107-6503-2320>

Section 15993D

<https://mybusinesscourse.com/?code=1109-1003-2791>

If this link does not direct you to the appropriate site, the handout which will be posted to Brightspace will provide an updated link.

### Other online Resources and sites:

- Company Websites, particularly the “Investor Relations” tab
- [www.FASB.org](http://www.FASB.org)
- [www.SEC.gov](http://www.SEC.gov)
- [www.PCAOB.org](http://www.PCAOB.org)
- Other sites may be identified through Brightspace as the semester progresses

FASB is now open access through the FASB site. Faculty and students will no longer need login information. The URLs to access the updated websites are:

- Accounting Standards Codification®: <https://asc.fasb.org>
- Governmental Accounting Research System™: <https://gars.gasb.org>

If you have questions regarding these FASB changes, please visit <https://store.fasb.org> or email [fasbpubs@fasb.org](mailto:fasbpubs@fasb.org).

**Brightspace:** Any additional materials, including class slide decks, additional case studies and/or classroom exercise materials, readings, homework assignments and/or solutions, quizzes and exams, announcements, etc. will be posted to Brightspace.

## GRADING AND ASSIGNMENTS

### Grading:

Final grades represent how you perform in the class relative to other students. The grade point average for this class is expected to be about 3.3, which equates to a B+ letter grade. Three items are considered when assigning final grades:

1. Your average weighted score as a percentage of the available points for all assignments (the points you receive divided by the number of points possible).
2. The overall average percentage score within the class.
3. Your ranking among all students in the class.

**The graded elements of this course are listed below along with information about how they will be evaluated.**

<u>Assignments</u>	<u>Points</u>	<u>Percentage of Grade</u>
4 Quizzes (Best 4 grades of 5 quizzes)	400	40%
2 Case Assignments (group activity)	200	20%
Final Exam	300	30%
Class Participation and Professionalism	100	10%
Totals	1000	100%

### **Quizzes**

There will be five quizzes. We will not be offering “Make-up” quizzes. Instead, your aggregate quiz grade will be comprised of your top four scores, of the five quizzes, which will count toward your final grade. The dates for each of these quizzes will be included in the Class Schedule outlined below. If you have a religious conflict on the date of any quiz, please contact the Professor. The quizzes will generally be in the nature of multiple-choice questions, although certain questions may be in the nature of problems which must be solved numerically. The quizzes are to be completed by each student on an individual basis, with no collaboration with your fellow students. The quizzes will be administered via Brightspace and in person classroom attendance will be required. The quizzes will be open-note, open book.

### **Case Assignments**

The two assigned Cases will be posted on Brightspace. The cases are to be prepared in groups and I will assign the groups after classes begin. Submit the two assigned case deliverables via email to:

[aarona@marshall.usc.edu](mailto:aarona@marshall.usc.edu)

Case deliverables should be submitted before class on the day they are due using the file format indicated in the instructions. A third case (Mondo Bondo) is optional and does not need to be submitted. It is provided to allow you to better understand and practice the application of the effective interest method of amortization. Each group, however, may submit the third case on an optional basis, and group members will receive maximum class participation points for the class session closest to the due date.

### **Final Exam**

The final exam will be a comprehensive assessment of topics covered during course of the semester. As with the quizzes, this final exam is to be completed by each student on an individual basis, with no collaboration with your fellow students. The final exam will be administered via Brightspace and in person classroom attendance will be required. The final exam will be open-note, open-book.

### **Class Participation and Professionalism**

Subsequent to each class session and while it is very fresh in my mind, I will record my view of each student’s participation and professionalism on a numeric scale, with assistance, when available, from our class TA’s (if assigned). I will total these numeric scores at the end of the semester as one input into assigning a final class participation and professionalism grade.

For each in-class session three (3) points will be awarded to a student for significant relevant and meaningful participation, two (2) points for modest contributions to the class, one (1) point for minimal contributions to the class, but for being in attendance and zero (0) points if absent.

I encourage you to take advantage of office hours. I view student participation in office hours as a form of class participation. I am always willing to arrange a Zoom Meeting session or telephone call for office hours. I will not be scheduling “in-person” office hours.

Email is perhaps the predominant form of communication in business so feel free to reach out to me at **aarona@marshall.usc.edu**. Generally, similar to a business setting, I hope to respond to emails within one business day. I encourage you to ask technical questions via email. I view email interactions related to clarifying technical content covered in class to be a form of class participation. Be aware that I might choose to copy technical Q&A from email interactions with particular students into Brightspace announcements for the benefit of the entire class.

Consistent with the themes touched on as part of the Marshall School Strategic plan, we will seek to advance the level of students’ professionalism as part of the class. Similar to a career setting, professional conduct is expected from all students in class. Professional conduct is expected from all students in interactions with the Professor on class related matters, both in class, and outside of class. Class related interactions occurring outside of class hours may include for example: email, telephone, voicemail, group meetings or Zoom meeting office hours.

**In each circumstance that you need to be physically absent from class, you are expected to send an email message to me with a copy to our class TA (if assigned) prior to the start of class. Permission from the Professor to participate via Zoom will be granted on a student by student/class by class basis at the Professor’s discretion. I typically grant permission to participate in class via Zoom only in circumstances of student illness or for professional reasons (e.g. a job interview). Only those with prearranged (and communicated) OSAS or Marshall School Accommodations allowing Zoom may participate via Zoom without seeking specific permission from the Professor.**

Please include in the subject line the course name and section (Example in Subject line: GSBA 510, 11:00 am section). Also, if you would like to participate in class asynchronously, you are also expected to send an email message to me with a copy to our class TA seeking permission to do so, for each class session where you plan to participate asynchronously prior to the start of that particular class session. Be aware that asynchronous participation may not provide the same experience as that of being in the classroom. See further discussion under the section entitled “Name Tents”, below. Keep in mind that an email in advance of class does not “excuse” your absence – it simply shows me that you are taking an appropriate professional stance and responsibility for choosing to do something else during class time. Be aware that a lack of professional communication will affect your participation and professionalism grade negatively.

If you miss a class session, you still need to come to the next class fully prepared. You can access PowerPoint slides for each class and any written announcements that I have made via Brightspace. **If you miss a class, I recommend that you contact a classmate before the next class meeting. Ask them for any announcements, lecture notes, readings, assignments, etc. that have not been otherwise posted to Brightspace.**

Generally, all Zoom meeting class sessions will be recorded. Thus, barring technology “glitches”, audio/video recordings of the class lectures will be available for asynchronous viewing. Links to Zoom recordings can be accessed via Brightspace or directly through USC Zoom. Students in class or participating via Zoom should be aware that the recordings are occurring and that all comments will end up being included in the recordings. We may also be recording classes using Panopto. If we are able to utilize the Panopto system, links to those recordings will also be made available.

Of course, if a major illness or emergency arises, I will work with you to accommodate the situation. It may also be appropriate to contact the Dean's office at the Leventhal School or Marshall School when such circumstances arise. As noted above, recordings of the class sessions also may be helpful in such circumstances.

## **ADDITIONAL COURSE INFORMATION**

### **CLASSROOM POLICIES - FALL 2024**

1. Active class participation is important in achieving the learning objectives for this course. Unless students provide an accommodation letter from USC OSAS or from Marshall detailing visa or travel restrictions, attendance and active participation is expected in the classroom.
2. Any student with such accommodations should submit their accommodation document to their instructor as soon as possible. **For GSBA 510, please let me know about USC OSAS or Marshall School accommodations during the first week of class, so I can properly prepare in advance to support your accommodations during the course of the semester.**
3. Students who are experiencing illness should not attend class in person. Please inform the instructor in advance of the class session to discuss alternatives or to seek permission to attend class via Zoom, if practical.

### **eLECTURE VIDEOS**

"eLecture" videos are assigned for each class session. These can be viewed prior to class as they will form the basis for our in-class discussions. The eLectures are listed under the "Main Menu", "Videos" tab of each chapter in the text on the myBusinessCourse.com site. Each assigned eLecture corresponds to a Learning Objectives (LO) that we will cover in class. If you have an electronic version of the text, the eLectures are accessible within the text. If you have a print version of the text, you can access the eLectures through the [myBusinessCourse](http://myBusinessCourse.com) site.

### **TEXTBOOK READINGS**

Readings are assigned from the textbook for each session. Each assigned reading corresponds to a Learning Objectives (LO) that we will cover. The textbook readings mirror the assigned eLectures (discussed above) and thus can be used as a reference in support of the material covered in the eLectures

### **HOMEWORK ASSIGNMENTS**

The Homework Assignments can be found at the end of each chapter of the textbook. You can use myBusinessCourse in your textbook to have your homework "auto-corrected" online. The homework is for your edification and is not graded and not required to be turned in. I will also be sending out solutions to the assigned problems via Brightspace after classes which cover the homework material assigned.

### **NAME TENTS**

"Name tents" and marking pens will be provided on the first day of class. Students should use these materials to write in large block letters, the first name and last name that you used to enroll in the course. First name should be shown first, last name last. In the upper right-hand corner, please list the first name that you wish to be called by if different from your enrolled name. It is possible that we will be able to generate pre-printed name tents, bearing your enrolled name, prior to the commencement of the class session. If this is the case, I would still appreciate it if you would list the first name that you wish to be called by, if different from your enrolled name, in the upper right-hand corner of your name tent.

These “name tents,” are specific to this class and will be used for all class sessions. These will facilitate an ability to call on students by name, assess participation, and should advance the ability of students to get to know one another. Naturally, it is the responsibility of students to keep the name tent in a visible location in front of them, so that I, and other students, can facilitate student participation.

We are expecting as many as 60 students per class section for GSBA 510 this semester. Remember that your name is part of your “personal brand.” It makes sense for you to seek to have your name remembered. While I aspire to remember each person’s name, please help me to remember your name and your personal brand, by using name tents.

The name tents will also be used to facilitate recording attendance, and they must be returned to me at the end of each class. I will bring the tents back to the next class for your use again. It is your obligation to pick up the name tent while in attendance to have your attendance recorded. We will separately track those in attendance through Zoom or through asynchronous participation. It is your obligation to return the name tent before your departure from class to enable proper recording of your attendance. There will be no “verbal roll call” but attendance records will be gathered via the name tents.

**Do not pick up name tents for other students.** While you might expect your classmates to be in attendance, they may ultimately miss class and their attendance will not be properly recorded. Student failure to obtain their name tent at the beginning of class, or to return the tent at the end of class, may result in their being marked absent. While attendance per se, is not a specific part of your grade, it is the initial measure of participation. Also, as mentioned above in the section entitled “Class Participation and Professionalism”, I expect an email communication informing me of an expected absence as a demonstration of professional behavior.

## **THE IMPORTANCE OF COURSE EVALUATIONS**

The student course evaluations are valuable. This course is continuously improved, based on feedback from students and instructor observations.

## **EMERGENCY PREPAREDNESS**

In case of a declared emergency if travel to campus is not feasible, the USC Emergency Information web site (<https://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](https://brightspace.usc.edu)), Zoom, teleconferencing, and other technologies.

## **SPECIAL NOTE FOR THANKSGIVING WEEK (CLASS 26, MONDAY, NOVEMBER 25, 2024)**

**Class 26, which is to be held on Monday November 25, 2024 will be held virtually via Zoom only.** There will be no in-class session for that particular day. In prior semesters, I have noted that many students miss class due to their travel schedules during the Thanksgiving week. Thus, in consultation with the MS Finance Program office, I have decided that GSBA 510 will be offered on-line only via Zoom on that date, in order to maximize attendance and class participation. Please note that the subject material to be covered that day will be “Analysis and Interpretation of Financial Statements” which is a topic of great interest to finance professionals. I hope you are all able to participate virtually on that date.

<b>COURSE OUTLINE AND ASSIGNMENTS</b>
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<b>Class #</b>	<b>Date</b>	<b>Topic</b>	<b>Chapter</b>	<b>Readings (eLectures) By Learning Objective</b>	<b>Suggested Homework and Optional Supplemental Readings</b>	<b>Deliverables with Due Dates</b>
1	Monday, August 26	Financial Accounting and Business Decisions	1	1 through 5	SE1-12; SE1-14; E1-12	
2	Wednesday, August 28	Accounting Information, Part 1	2	1 through 3	SE2-6; E2-6; P2-2	
Labor Day	Monday, September 2	Labor Day Holiday, No Class				
3	Wednesday, September 4	Accounting Information, Part 2	2	Same	Same	
4	Monday, September 9	Accrual Basis of Accounting, Part 1	3	1 through 4	Questions 3 through 10; SE3-12; E3-2; P3-8	
5	Wednesday, September 11	Accrual Basis of Accounting, Part 2	3	Same	Same	
6	Monday, September 16	Understanding Accounting Information	4	1, 3, 4	SE4-8; E4-4; P4-6	<b>Quiz 1 (Covering Ch. 1-3)</b>
7	Wednesday, September 18	Internal Control and Cash	5	1, 3 through 5	SE5-1; E5-3; P5-6	<b>Starbucks Case – Group submission – prior to the start of class</b>
8	Monday, September 23	Receivables, Part 1	6	1, 2, 5	SE6-4; E6-2	
9	Wednesday, September 25	Receivables, Part 2	6	Same	Same	
10	Monday, September 30	Inventory, Part 1	7	2, 3, 5, 6	SE7-4,8,12; E7-8	<b>Quiz 2 (Covering Ch. 4-6)</b>
11	Wednesday, October 2	Inventory, Part 2	7	Same	Same	
12	Monday, October 7	Inventory, Part 3	7	Same	Same	
13	Wednesday, October 9	Accounting for Investments and Consolidated Financial Statements, Part 1	Appendix D	1 through 4	ED-2; ED-4; ED-5; ED-6 <b>Optional Supplemental Readings:</b> FASB ASU 2016-01	

					FASB ASC Topics 320 and 321	
14	Monday, October 14	Accounting for Investments and Consolidated Financial Statements, Part 2	Appendix D	Same	Same	
15	Wednesday, October 16	Accounting for Investments and Consolidated Financial Statements, Part 3	Appendix D	Same	Same	
16	Monday, October 21	Long-Lived Assets, Part 1	8	1 through 6	SE8-2; P8-4, 8 <b>Optional Supplemental Readings:</b> FASB ASC Topics 350 and 360	<b>Quiz 3 (Covering Ch. 7 and Appendix D)</b>
17	Wednesday, October 23	Long-Lived Assets, Part 2	8	Same	Same	
18	Monday, October 28	Long Lived Assets, Part 3	8	Same	Same	
19	Wednesday, October 30	Liabilities, Part 1	9	1 through 6	SE9-2,10; E9-8; E9-14	
20	Monday, November 4	Liabilities, Part 2	9	Same	Same	<b>Optional – No submission required – Mondo Bondo Case – Optional submission due prior to the start of class</b>
21	Wednesday, November 6	Liabilities, Part 3	9	Same	Same	
22	Monday, November 11	Statement of Cash Flows, Part 1	11	1 through 3	Questions 4, 11, 12, SE11-1,2,3; E11-5, P11-3	<b>Quiz 4 (Covering Ch. 8 and 9)</b>
23	Wednesday, November 13	Statement of Cash Flows, Part 2	11	Same	Same	
24	Monday, November 18	Statement of Cash Flows, Part 3	11	Same	Same	
25	Wednesday, November 20	Stockholders' Equity	10	1 through 9	Question 10 through 12; E10-2	
26	Monday, November 25	<b>Virtual Class via Zoom Only – No in-person class.</b> Analysis and	12	1 through 5	SE12-1 through 8; P12-8	<b>Walmart Case – Group Submission</b>



		Interpretation of Financial Statements				<b>– due prior to the start of class</b>
Thanks-giving Break	Wednesday, November 27	No class – Holiday				
27	Monday, December 2	The Language of Accountants: Debits and Credits	Appendix C	1 through 4	SEC-1; EC-1; PC-2	<b>Quiz 5 (Covering Ch. 10-12)</b>
28	Wednesday, December 4	Comprehensive Review for Final	All Chapters	Review prior eLectures as needed	Review prior suggested homework assignments as needed.	
Final	TBA	11:00am Section 15597D and 12:30am Section 15993D Combined-Site TBA				<b>Comprehensive Final Assessment</b>

### **Student Recordings of University Classes**

Pursuant to the *USC Student Handbook* (<https://policy.usc.edu/studenthandbook/>, pages 13 and 27), 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, recordings, exams, or other intellectual property based on USC classes or lectures without the express permission of the instructor for purposes other than personal or class-related group study by students registered for the class. This restriction on unauthorized use applies to all information that is distributed or displayed for use in relationship to the class. Distributing course material without the instructor’s permission will be presumed to be an intentional act to facilitate or enable academic dishonesty and is strictly prohibited. Violation of this policy may subject an individual or entity to university discipline and/or legal proceedings.

### **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](https://www.marshall.usc.edu/open-expression-statement)” (<https://www.marshall.usc.edu/open-expression-statement>).

### **No AI Usage Permitted**

Since creating, analytical, and critical thinking skills are part of the learning outcomes of this course, all assignments should be prepared by the student working individually or in groups. Students may not have another person or entity complete any substantive portion of the assignment. Developing strong competencies in these areas will prepare you for a competitive workplace. Therefore, using AI-generated tools is prohibited in this course, will be identified as plagiarism, and will be reported to the Office of Academic Integrity.

## STATEMENT ON ACADEMIC CONDUCT AND SUPPORT SYSTEMS

### Academic Integrity

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.

Academic dishonesty has a far-reaching impact and is considered a serious offense against the university. Violations will result in a grade penalty, such as a failing grade on the assignment or in the course, and disciplinary action from the university itself, such as suspension or even expulsion.

For more information about academic integrity see the [student handbook](#) or the [Office of Academic Integrity's website](#), and university policies on [Research and Scholarship Misconduct](#).

Please ask your instructor if you are unsure what constitutes unauthorized assistance on an exam or assignment or what information requires citation and/or attribution.

### Statement on University Academic and Support Systems

#### 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 available to generate for each course. The LOA must be given to each course instructor by the student and followed up with a discussion. 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](http://osas.usc.edu). You may contact OSAS at (213) 740-0776 or via email at [osasfrontdesk@usc.edu](mailto:osasfrontdesk@usc.edu).

#### Student Financial Aid and Satisfactory Academic Progress:

To be eligible for certain kinds of financial aid, students are required to maintain Satisfactory Academic Progress (SAP) toward their degree objectives. Visit the [Financial Aid Office webpage](#) for [undergraduate-](#) and [graduate-level](#) SAP eligibility requirements and the appeals process.

## **Support Systems:**

### [Counseling and Mental Health](#) - (213) 740-9355 – 24/7 on call

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention.

### [988 Suicide and Crisis Lifeline](#) - 988 for both calls and text messages – 24/7 on call

The 988 Suicide and Crisis Lifeline (formerly known as the National Suicide Prevention Lifeline) provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week, across the United States. The Lifeline consists of a national network of over 200 local crisis centers, combining custom local care and resources with national standards and best practices. The new, shorter phone number makes it easier for people to remember and access mental health crisis services (though the previous 1 (800) 273-8255 number will continue to function indefinitely) and represents a continued commitment to those in crisis.

### [Relationship and Sexual Violence Prevention Services \(RSVP\)](#) - (213) 740-9355(WELL) – 24/7 on call

Free and confidential therapy services, workshops, and training for situations related to gender- and power-based harm (including sexual assault, intimate partner violence, and stalking).

### [Office for Equity, Equal Opportunity, and Title IX \(EEO-TIX\)](#) - (213) 740-5086

Information about how to get help or help someone affected by harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants.

### [Reporting Incidents of Bias or Harassment](#) - (213) 740-2500

Avenue to report incidents of bias, hate crimes, and microaggressions to the Office for Equity, Equal Opportunity, and Title for appropriate investigation, supportive measures, and response.

### [The Office of Student Accessibility Services \(OSAS\)](#) - (213) 740-0776

OSAS ensures equal access for students with disabilities through providing academic accommodations and auxiliary aids in accordance with federal laws and university policy.

### [USC Campus Support and Intervention](#) - (213) 740-0411

Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

### [Diversity, Equity and Inclusion](#) - (213) 740-2101

Information on events, programs and training, the Provost's Diversity and Inclusion Council, Diversity Liaisons for each academic school, chronology, participation, and various resources for students.

### [USC Emergency](#) - UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call

Emergency assistance and avenue to report a crime. Latest updates regarding safety, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible.

### [USC Department of Public Safety](#) - UPC: (213) 740-6000, HSC: (323) 442-1200 – 24/7 on call

Non-emergency assistance or information.

[Office of the Ombuds](#) - (213) 821-9556 (UPC) / (323-442-0382 (HSC)

A safe and confidential place to share your USC-related issues with a University Ombuds who will work with you to explore options or paths to manage your concern.

[Occupational Therapy Faculty Practice](#) - (323) 442-2850 or [otfp@med.usc.edu](mailto:otfp@med.usc.edu)

Confidential Lifestyle Redesign services for USC students to support health promoting habits and routines that enhance quality of life and academic performance.

## Appendix I. MARSHALL GRADUATE PROGRAMS LEARNING GOALS

### How GSBA 510 Contributes to Marshall Graduate Program Learning Goals

Marshall Graduate Program Learning Goals	GSBA 510 Objectives that support this goal	Assessment Method*
<p><b><i>Learning Goal #1: Develop Personal Strengths.</i></b>  <b>Our graduates will develop a global and entrepreneurial mindset, lead with integrity, purpose and ethical perspective, and draw value from diversity and inclusion.</b></p>		
1.1 Possess personal integrity and a commitment to an organization’s purpose and core values.		
1.2 Expand awareness with a global and entrepreneurial mindset, drawing value from diversity and inclusion.		
1.3 Exhibit awareness of ethical dimensions and professional standards in decision making.		
<p><b><i>Learning Goal #2: Gain Knowledge and Skills.</i></b>  <b>Our graduates will develop a deep understanding of the key functions of business enterprises and will be able to identify and take advantage of opportunities in a complex, uncertain and dynamic business environment using critical and analytical thinking skills.</b></p>		
2.1 Gain knowledge of the key functions of business enterprises.	<b>1-4</b>	<b>Quizzes, Cases, Final Examination</b>
2.2 Acquire advanced skills to understand and analyze significant business opportunities, which can be complex, uncertain and dynamic.	<b>1-4</b>	<b>Quizzes, Cases, Final Examination</b>
2.3 Use critical and analytical thinking to identify viable options that can create short-term and long-term value for organizations and their stakeholders.		
<p><b><i>Learning Goal #3: Motivate and Build High Performing Teams.</i></b>  <b>Our graduates will achieve results by fostering collaboration, communication and adaptability on individual, team, and organization levels.</b></p>		
3.1 Motivate and work with colleagues, partners, and other stakeholders to achieve organizational purposes.	<b>1-4</b>	<b>Cases</b>
3.2 Help build and sustain high-performing teams by infusing teams with a variety of perspectives, talents, and skills and aligning individual success with team success and with overall organizational success.	<b>1-4</b>	<b>Cases</b>
3.3 Foster collaboration, communication and adaptability in helping organizations excel in a changing business landscape.	<b>1-4</b>	<b>Cases</b>