

**DEPAUL****School of Continuing and Professional Studies**

Accounting and Finance Principles Undergraduate Course Information Guide

Course Number: BADM 223 - 4 credits, 10 Weeks**Delivery Formats: Online Async**

<u>Learning Outcomes</u>	<u>Learning Strategies and Resources</u>	<u>Learning Deliverables</u>
<u>Assessment/Grading</u>	<u>Course Schedule</u>	<u>Policies</u>

Course Description

In this course, we will examine the role of accounting and financial management in the preparation, reporting and analysis of financial information. This topic is particularly important in today's economically challenging business world. Accounting and Finance concepts and principles serve as the bookends for our exploration. Clear principles and procedures are used to capture financial data, which can then be used to make economic and financial decisions.

Specifically, the objective of this course is to present the fundamentals of accounting and finance to assist the non-accountant in understanding the financial statements of an organization and how financial information can be used in the management planning, control, and decision-making processes of both profit and non-profit seeking enterprises. Accounting is often called the language of business and as such, it is appropriate that as participants in the economic activities of our society we should have enough knowledge of this language to make informed decisions and judgments about our role in these economic activities.

We will also cover a series of topics that will enhance your understanding of financial information, financing techniques and options through financial and ratio-analysis. This will advance your ability to understand and make relevant financing and investment decisions or develop viable future business strategies.

Some proficiency in basic quantitative or mathematical reasoning is highly recommended for this course.

Learning Outcomes

After completing this course, you will be able to:

- Comprehend fundamental accounting principles, financial analysis tools, and general business theories.

- Define and identify the external and internal users of financial data and statements.
- Explain the goal of financial management and the potential conflicts of interest between managers and owners.
- Analyze the purpose of financial statements and determine their application to real world financial decision making.
- Understand the importance of financial statement ratios and their role in financial statement analysis. Develop specific skills, competencies and viewpoints needed by professionals in the field closely related to this course.
- Compute the future value, present value and the rate of return on an investment for projects that involve single or multiple cash flow(s).
- Understand how financial markets work and know the historical rate of returns and risks on various types of investments.
- Determine the significance of using accounting and finance principles from a business decision-making perspective.
- Demonstrate critical thinking and problem solving by applying course concepts to the analysis of transactions and financial data.
- Express oneself orally and/or in writing related to concepts addressed in course.

Learning Strategies and Resources

Through class discussions, readings, internet research, and homework assignments, students will learn how to read and analyze financial statements and use this information to make informed financial decisions.

Required Readings

Books and learning materials are available at the DePaul bookstore, at <http://depaul-loop.bncollege.com>, or through alternative sources.

Accounting What the Numbers Mean 12E Edition by David Marshall, Wayne W. McManus and Daniel F. Viele, ISBN: 978-1-260-48069-6 (loose leaf edition).

You must use the 12th edition of the textbook. The homework questions are specifically from the 12th edition.

Additional materials in D2L will be used to supplement the text.

[Back to Top](#)

Learning Deliverables

Students will complete weekly homework assignments to demonstrate that they understand that week's class material. All assignments are due by the next class. Late assignments will cumulatively lose credit for each week that they are past due. All homework assignments are listed in the Class Schedule section.

Pre-course Reflection (Topic 1.3): At the beginning of the course, you are required to take this quick quiz.

Discussions: This course contains discussion forums related to the topics you are studying each week. Students are required to post an original discussion topic and reply to other student posts.

Written Submissions: Each week, students are required to submit at least one written assignment related to the relevant topic. Grades will be based on how well students answered the question, quality of written work, and whether students incorporated both class material and well-researched external sources (relevant news articles, research articles, etc.).

Final Ratio Analysis (Topic 11.1): The final project will combine multiple course lessons and objectives. It is a written assignment due the final week of the course.

For full credit, all work must be turned in by the due dates.

[Back to Top](#)

Assessment of Student Learning

Grading Practices

Written and Oral Work will be evaluated as follows:

A= designates work of high quality; reflects thorough and comprehensive understanding of the issues at hand; reflects a clearly identifiable thesis and argument that demonstrates cogent and creative development and support of idea.

B= designates work of good quality; reflects clearly organized and comprehensive understanding of issues at hand; presents substantive thesis and argument with evident development and support of ideas.

C= designates work which minimally meets requirements set forward in assignment; reflects some organization and development of ideas but develops argument in superficial or simplistic manner; may only address part of the assignment or be otherwise incomplete.

D= designates work of poor quality which does not meet minimum requirements set forth in the assignment; demonstrates poor organization of ideas and/or inattention to development of ideas, grammar, and spelling; treatment of material is superficial

and/or simplistic; may indicate that student has not done reading assignments thoroughly.

Distribution of Grade Points

Graded Assignments	Percentage of Final Grade
Pre-Course Reflection	1%
Weekly Discussions/Participation (12 discussions x 5 points each)	23%
Written Submissions (15 assignments x 10 points each)	57%
Final Ratio Analysis	19%

Grading Scale

A = 93 to 100	A- = 90 to 92	B+ = 88 to 89
B = 82 to 87	B- = 80 to 81	C+ = 78 to 79
C = 73 to 77	C- = 70 to 72	D+ = 68 to 69
D = 61 to 67	F = 60 or below	INC

[Back to Top](#)

Course Schedule

Week or Module Title or Theme	Readings / Learning Activities	Graded Assignments
Week 1, Module 1: Introduction/Course Overview and Financial Statement Analysis	Marshall, Accounting What the Numbers Mean, Chapter 1	1.1: Introduction & Review of Accounting Knowledge 1.2 Pre-Course Survey Reflection Learnsmart Activities 1.3, 1.4

Week 2, Module 2: What is Accounting?	Marshall, Accounting, What the Numbers Mean, Chapter 2 Watch the video, "Annual Report Analysis"	2.1 Annual Report Follow-up Assignment (Reflection) 2.2 Business in the News Post Learnsmart Activities 2.4, 2.7 Problem 2.20, and 2.23
Week 3, Module 3: Full Disclosure Principle-What Do the Financial Statements Tell Me	Marshall, Accounting, What the Numbers Mean, Chapter 3	3.1 Campbell Soup Company (Textbook Problem 3.17) 3.2 Business in the News Post Learnsmart Activities 3.10, 3.11, 3.13
Week 4, Module 4: Accounting Process and Transaction Analysis	Marshall, Accounting, What the Numbers Mean, Chapter 4	4.1 Transaction Analysis – Exercise 4.5 including the Preparation of the related income statement and balance sheet. 4.2 Business in the News Post Learnsmart Activities 4.1 and 4.3
Week 5, Module 5: Assets- Valuation and Cost Allocation (Part 1)	Marshall, Accounting, What the Numbers Mean, Chapters 5	5.1 Textbook Exercise 5.17 and 5.18 5.2 Textbook Case 5.37 (including Discussion post) 5.3 Business in the News Post Learnsmart Activities 5.4, 5.6
Week 6, Module 6: Valuation and Cost Allocation (Part 2)	Marshall, Accounting What the Numbers Mean, Chapter 6 Power Point slides, "Time Value of Money and What Does it Mean" Appendix, Chapter 6,	6.1 Textbook Exercises 6.10, 6.12, 6.15, 6.18 6.2 Reflection Essay: The Cost Principle – Does U.S. GAAP have it right? 6.3 Business in the News Post

		Learnsmart Activities 6.1, 6.2, 6.3, 6.4 and 6.6
Week 7, Module 7: Liabilities – Claims on Economic Resources (Assets)	Marshall, Accounting, What the Numbers Mean, Chapter 7	<p>7.1 Textbook Exercises 7.16, 7.18, 7.20 7.2 Reflection: Matching and Revenue Recognition</p> <p>Principles and their impact on How Expenses and Revenues are Reported</p> <p>7.3 Business in the News Post</p> <p>Learnsmart Activities 7.1, 7.3, 7.4</p>
Week 8, Module 8: Stockholders' Equity-Business Organization Types and What Does It Mean from an Investment Perspective	Marshall, Accounting, What the Numbers Mean, Chapters 8, including the Appendix	<p>8.1 Lily's Green Thumb -Critical Thinking and Key Concepts 8.2 Textbook Case 8.33</p> <p>8.3 Reflection – How to Organize. Compare and contrast the advantages and disadvantages of organization types and the Characteristics of Stockholders' Equity that are Relevant to Personal Investment Decisions</p> <p>Learnsmart Activities 8.2, 8.3, 8.19</p>
Week 9, Module 9: Accrual Versus Cash Basis of Accounting: Income Statement versus Statement of Cash Flows	Marshall, Accounting, What the Numbers Mean, Chapter 9	<p>9.1 Managing Cash: Cake Love and Love Cafe</p> <p>9.2 Textbook Exercises 9.10, 9.11, 9.15</p> <p>9.3 Textbook Case 9.32 – What does the Statement of Cash Flow Tell Us?</p> <p>9.4 Business in the News Post</p> <p>Learnsmart Activities 9.1, 9.2, 9.4</p>

Week 10, Module 10: Corporate Governance, Financial Accountability and Financial Statement Analysis	Marshall, Accounting, What the Numbers Mean, Chapters 10 and 11 Video: Bigger than Enron (Frontline 2002)	10.1 Fraud Analysis – What Do Financial Frauds Tell Us About the Need for Corporate Governance and Financial Accountability? Have the Changes to our Accounting and Finance Rules since Enron Fixed the Problem? 11.1 Ratio Analysis – Comprehensive Problem 11.14 Learnsmart Activities What Does It Mean Questions
---	--	--

[Back to Top](#)

Course Policies

For access to all SCPS and DePaul University academic policies, refer to the following links:

[SCPS Student Resources Website](#)

[DePaul Student Handbook](#)

The [D2L Course Website](#) for this course.

Credit for Prior Learning

Students whose home college is SCPS that have not transferred more than 99 credit hours from community college or exam credit, and have not reached 132 credit hours toward graduation may qualify for prior learning credit. If you have prior knowledge you think may be equivalent to the learning outcomes of a SCPS course, you can contact the Office of Prior Learning Assessment at scpspla@depaul.edu or the [PLA website](#) for information on how to submit a proposal to use Prior Learning Assessment (PLA) credit for a nominal fee in lieu of regular tuition as an alternative to completing a course.

Course Syllabus

The official syllabus for this course that includes course dates, instructor information and quarter specific details will be provided by the course instructor by the start of the course and available on the course D2L website.

Course Registration

To find out when this course will be offered next, you can go to the [SCPS Registration website](#) for details on how to register for the course.

For information on how this course can apply to your program, contact your academic advisor.

School of Continuing and Professional Studies

Suite 1400, Daley Building, 14 E. Jackson Blvd., Chicago
Website: <https://scps.depaul.edu/>

Office hours: 9:00 am - 5:00 pm, Monday-Friday.
Telephone: 312-362-8001. General Email: scps@depaul.edu
For Advising Assistance, call (312) 362-5445 or email scpsadvising@depaul.edu

This document was updated 6-28-24.

[Back to Top](#)