

Accounting & Finance - 95719

Syllabus

Course Description

The aim of this course is to provide foundational knowledge in the interpretation and analysis of financial statements for businesses that operate for profit, as well as in the financial assessment of projects. These competencies are essential for all managers, who are expected by owners and shareholders to manage the business in a manner that maximizes wealth creation. Understanding how managerial decisions influence a company's profitability is critical, and this course equips students with the necessary background to succeed in their professional endeavors.

Course Sections:

- **Module 1: Financial Statement Analysis**
 - Process of reviewing and analyzing a company's financial statements
 - Aimed at making better economic decisions to earn future income
 - Includes income statement, balance sheet, statement of cash flows, notes to accounts, and a statement of changes in equity
- **Module 2: Financial Modeling**
 - Building an abstract representation of a real-world financial situation
 - A mathematical model designed to represent the performance of a financial asset or portfolio of a business, project, or investment
- **Module 3: Time Value of Money**
 - The concept that there is greater benefit to receiving a sum of money now rather than an identical sum later
 - Reflects the concept of time preference
- **Module 4: Project Evaluation**
 - Determines whether a project will contribute to the company's overall goals or drain resources
 - Evaluations aimed at identifying the main risks associated with the project to avoid or mitigate impacts

Expectations:

- **No previous finance courses required:** Students can enroll without having taken any prior finance classes.
- **Basic mathematics knowledge:** A foundational understanding of mathematics is needed to grasp the course material.
- **Active participation:** Students are expected to actively engage, especially in our case study discussions.
- **Enthusiasm for learning finance and investment:** A keen interest in finance and investment will contribute to a more rewarding learning experience.
- **Contribution to class dynamics:** The course thrives on the participation of all students, and their enthusiasm will enhance the collective learning process.

Course Objectives

- **Discover and Analyze Financial Data:** Acquire the skill to identify financial data for the purpose of analyzing corporate performance.
- **Categorize Financial Accounts:** Become adept at distinguishing and organizing accounts within the income statement and balance sheet.
- **Master Capital Budgeting Skills:** Learn to calculate, interpret, and apply Capital Budgeting methods to assess project financial health; utilize time value of money techniques for informed decision-making.
- **Strategic Investment Evaluation for Management:** Understand how to put strategic investments into perspective to enhance managerial effectiveness.

Grading

I'm utilizing a standard grading scale based on the weighting noted above. I will not be rounding or

curving grades. No late assignments, regardless of the reason, will be accepted.

A+ 98.0-100%	B+ 88.0-89.0%	C+ 78.0-79.0%
A 94.0-97.0%	B 84.0-87.0%	C 74.0-77.0%
A- 90.0-93.0%	B- 80.0-83.0%	C- 70.0-73.0%

The TA's and I will work quickly to return quizzes, assignments, and exams via Canvas.

If you have a grading

dispute, this must be communicated first with the TA and then to the Professor. The grading dispute must be

brought to TA's attention within one week of receiving your grade for the assignment.

Course delivery

In-person, lecture, assignments, and case studies

Academic Integrity

All assignments that you are submitting should be in your own words, not classmates.

Assignments should

not be taken from the book or online resources. I will be checking for plagiarism for all assignments. Cheating

on assignments or exams will not be tolerated and will be communicated to your Program Director, Associate

Dean and the Dean of Student Affairs at the University. If you are caught cheating, you will fail the course.

<https://www.cmu.edu/policies/student-and-student-life/academic-integrity.html>

Class Schedule

A tentative course storyboard is posted on Canvas, this is a tentative schedule for the course. Any changes will be announced in class and through Canvas. All due dates are noted on the syllabus page in Canvas.

*****Syllabus and timelines are subject to change***

Diversity Statement

We must treat every individual with respect. We are diverse in many ways, and this diversity is fundamental to building and maintaining an equitable and inclusive campus community. Diversity can refer to multiple ways that we identify ourselves, including but not limited to race, color, national origin, language, sex, disability, age, sexual orientation, gender identity, religion creed, ancestry, belief, veteran status, or genetic information. Each of these diverse identities, along with many others not mentioned here, shape the perspectives of our students, faculty, and staff, bring to our campus. At CMU, we will work to promote diversity, equity, and inclusion not only because diversity fuels excellence and innovation, but because we want to pursue justice. We acknowledge our imperfections while also fully committing to the work, inside and outside of our classrooms, of building and sustaining a campus community that increasingly embraces these core values.

Managing Stress and Obtaining Support

Take care of yourself. Do your best to maintain a healthy lifestyle this semester by eating well, exercising, avoiding drugs and alcohol, getting enough sleep, and taking some time to relax. This will help you achieve your goals and cope with stress. If you experience any academic stress, difficult life events, or feelings like anxiety or depression, we strongly encourage you to seek support. Consider reaching out to a friend, faculty, or family member you trust for help getting connected to the support that can help. On campus, Counseling and Psychological Services (CaPS) is here to help. Contact them at: 412-268-2922; or <http://www.cmu.edu/counseling/>