WILMINGTON UNIVERSITY
COLLEGE OF BUSINESS
COURSE SYLLABUS

FACULTY MEMBER: Leave Blank
TERM: Leave Blank
COURSE TITLE: Finance and Accounting for Managers
COURSE NUMBER: MHR 7830
OFFICE HOURS/METHOD OF CONTACT: Leave Blank
Technical Requirements that may be required to utilize technology in this course:
  ● A headset or microphone.
  ● A webcam.

RATIONALE:
Financial Management is essential to the long-term continuity, competitiveness and profitability of an organization. Effective techniques of assessing the organization’s financial stability for both the internal and external environment and analyzing trends to formulate strategic plans are essential skills for managers in today’s turbulent business environment.

COURSE DESCRIPTION:
This course provides a summary of essential accounting and financial concepts as they impact upon the use of resources in an organization. The focus is on accounting reports, financial statements, ratio analysis, budgets, forecasting, and profit and cost relationships. MHR 7830 meets the MBA undergraduate finance pre-requisite but cannot be used as an MBA elective.

MAJOR INSTRUCTIONAL GOALS:
GOAL A:
The student will understand the fundamental components of financial reporting.

  Learning Outcome: The student will:
  A-1 Review the contents of the stockholders’ report and the procedures for consolidating international financial statements.
  A-2 Understand who uses financial ratios, and how.
  A-3 Use ratios to analyze a firm’s liquidity and activity.

GOAL B:
The student will understand the relationship among financial reports, individual managerial decisions, and financial performance results.
**Learning Outcome:** The student will:

B-1 Discuss the relationship between debt and financial leverage and the ratios used to analyze a firm’s debt.
B-2 Use ratios to analyze a firm’s profitability and its market value.
B-3 Use a summary of financial ratios and the DuPont system of analysis to perform a complete ratio analysis.

**GOAL C:**

Read and interpret income statements and balance sheets; apply information to analysis and managerial decision making.

**Learning Outcome:** The student will:

C-1 Discuss the role of time value in finance, the use of computational tools, and the basic patterns of cash flow.
C-2 Discuss procedures for assessing and measuring the risk of a single asset.
C-3 Determine relevant operating cash inflows using the income statement format.

**GOAL D:**

Apply analytical techniques to understand cost, sales volume and profit relationships, especially break-even analysis and ratios.

**Learning Outcome:** The student will:

D-1 Discuss the role of breakeven analysis, the operating breakeven point, and the effect of changing costs on it.
D-2 Discuss the firm’s statement of cash flows, operating cash flow, and free cash flow.
D-3 Discuss the major components of relevant cash flows, expansion versus replacement cash flows, sunk costs and opportunity costs, and long-term investments.

**GOAL E:**

Understand the role and basic techniques of budgeting, budget variance analysis and forecasting as financial management tools.

**Learning Outcome:** The student will:

E-1 Understand the role of budgeting techniques in the budgeting process.
E-2 Understand the key motives for capital expenditure and the steps in the Capital budgeting process.
E-3 Define basic capital budgeting terminology.

**GOAL F:**
Understand the impact of changes in management decisions, upon financial planning and performance results.

**Learning Outcome:** The student will:

- **F-1** Understand the financial planning process, including long-term (strategic) financial plans and short-term (operating) financial process.
- **F-2** Discuss the cash-planning process and the preparation, evaluation, and use of the cash budget.
- **F-3** Explain the simplified procedures used to prepare and evaluate the pro forma Income statement and the pro forma balance sheet.

**GOAL G:**

Understand how conflicting internal objectives limit organizational financial performance and profitability.

**Learning Outcome:** The student will:

- **G-1** Explain the credit selection process and the quantitative procedure for evaluating changes in credit standards.
- **G-2** Discuss inventory management: differing views, common techniques, and international concerns.
- **G-3** Understand the management of receipts and disbursements, including float, speeding collections, slowing payments, cash concentration, zero-balance accounts, and investing in marketable securities.

**PROGRAM COMPETENCIES: (Intended student learning outcomes)**

- Develop an understanding of contemporary leadership and management models and theories.
- Develop an understanding and the ability to apply change frameworks and models.
- Articulate personal values and goals as guideposts to personal behavior.

**WILMINGTON UNIVERSITY GRADUATION COMPETENCIES: (Broad based goals)**

**Oral Communication**

- Speak with confidence, clarity, and conciseness.
- Research, prepare, and deliver professional presentations.

**Written Communication**

- Write clearly, concisely and appropriately using correct English grammar, punctuation, usage, mechanics, sentence structure, and vocabulary.
- Use appropriate APA format for scholarly writing.

**Disciplined Inquiry**

- Use quantitative, qualitative, and scientific reasoning to solve problems.
• Exercise critical thinking strategies including reasoning, problem solving, analysis and evaluation.
• Define a problem or issue and develop questions and methods to address the problem or issue and/or create new knowledge.

Information Literacy
• Access and use information effectively, efficiently, and appropriately.
• Evaluate the quality of sources and content.
• Use technology to effectively locate and communicate information.

Ethics
• Demonstrate knowledge and application of prescribed ethical codes and/or behaviors promoted by professions.

METHODOLOGY:
A. Teaching Methods: Describe what methods will be used to convey information to students.
B. Evaluation Procedures: Describe specifically how course objectives/outcomes will be evaluated (e.g. essays, projects, discussions, quizzes/exams, etc.)
C. Major Assignments used for Outcomes Assessments: Describe any Outcomes Assessments mandated in the course. For example, Peregrine testing. Any OA assessments required should be supplied by the Chair. This is a mandatory assessment used in all sections of all courses.

COURSE SCHEDULE AND CHECKLIST:
Provide a list of assignments by week, point values, and due dates (e.g. Sunday of Week 1). For online sections, Your instructional designer can help you build this table from the Grade Center in Blackboard.