BUSN-5200  Section JK  3 Credits
05/27/2013 to 07/26/2013  Modified 04/22/2013

MEETING TIMES

Tuesday

6:00 PM to 10:00 PM, Jacksonville Metro Campus
5/28, 6/4, 6/11, 6/18, 6/25, 7/2, 7/9, 7/16, 7/23

CONTACT INFORMATION

Name: David H. Fish, MBA, Ed.D
Please use message function in the course portal for initial communication.
Phone: 904 290 1012
Email: fishda@webster.edu

DESCRIPTION

Managers and human resources management professionals must be able to understand financial information contained in financial statements and reports. Line managers must be able to understand financial information contained in financial statements and reports in order to evaluate their unit's financial performance, to communicate clearly with other managers, and to apply financial information when making decisions. Human resources management professionals must understand financial statements and principles if they are to effectively assist line managers and be strategic partners with other business functions. This course will focus on the interpretation and use of basic financial information by non-financial managers, not on the production of financial statements and reports. (FINC 5000 cannot be substituted for BUSN 5200.)

Requisites

None

OBJECTIVES

The student should be able to:

1. Analyze company annual reports using financial ratios.
2. Understand portfolio composition and analysis.
3. Prepare spreadsheet analysis of the investment portfolio's progress daily and prepare a report on the final analysis of the annual reports.
4. Analyze current business articles and relate them to accounting, finance and management decisions and environments.

OUTCOMES
<table>
<thead>
<tr>
<th>Outcome</th>
<th>Expectation</th>
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</thead>
<tbody>
<tr>
<td>Students have a basic familiarity with the field of finance and an understanding of the financial goal of a business, and they have an appreciation for the ethical considerations inherent in financial management.</td>
<td>Students can explain the broad structure of the financial field, how the finance department functions in a typical organization and they can define the financial goal of all business firms, differentiating between wealth and profit maximization. Also, students can give illustrations of the ethical issues that arise in connection with financial management and they can explain how the principles in this course apply to non-profit entities as well as profit seeking firms.</td>
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<tr>
<td>Students can explain basic accounting principles, are able to read and interpret the firm’s basic financial statements, and can use financial ratios to assess a firm’s health and performance.</td>
<td>Students can explain the fundamental principles upon which accounting is based, can interpret the various accounts on income statements, balance sheets, and cash flow statements, and can evaluate the health and performance of a firm using ratio analysis.</td>
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<tr>
<td>Students can prepare a budget and understand its use in Financial Decision making</td>
<td>Students can an operating budget for a typical department in a firm.</td>
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<tr>
<td>Students can explain the time value of money concept and how it is used in decision making.</td>
<td>Students can explain why the time value of money concept is important in business and can solve simple time value of money problems, including solving for a rate of return.</td>
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<tr>
<td>Students can evaluate business proposals using capital budgeting decision rules such as payback, breakeven analysis, NPV, and IRR</td>
<td>Students are able to calculate payback periods, read a breakeven chart, and apply the NPV and IRR criteria to evaluate the merits of a project</td>
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</tbody>
</table>

**REQUIRED TEXTBOOK**

Please Select a Textbook

**MATERIALS**

**Required:**


**Recommended:**

*Publication manual of the American Psychological Association.* (2010). (6th ed.) Washington, DC. ISBN: There are three versions of this text: a) hard cover, b) soft cover, and c) spiral bound. It is the student’s choice as to which is purchased.

**DELIVERABLES**

**Writing Style:**

WebsterUniversity has identified the *American Psychological Association* (APA) current edition as the observed writing style. All written assignments should comply with APA guidelines. A grading component of each written assignment will include writing style.
Pre-Assignment:

- The pre-assigned is a four page paper focused on the world of finance. Students in the past have discussed Enron, Tyco and WorldCom; however, today these are tired topics. Current topics might include: a) the trade imbalance with China, b) the weak US dollar, c) the Federal Reserve and its function, d) interest rates and their function, e) the sub-prime mortgage meltdown, f) the healthcare debate (nationalized or privatized), g) the Troubled Asset Relief Program (TARP) funding to name but a few. The paper should focus on business and finance.
- The pre-assigned paper is worth 10 percent of the final grade
- Papers are due promptly at the beginning of class.
- Late papers will be subject to the scoring criteria for “Late Assignments.”
- The paper should be four (4) pages excluding cover page and reference page, typed, spell-checked and grammar-checked, double-spaced, use appropriate APA citation and prepared with graduate-level professional expectations.
- The paper should include at least four (4) references.
- Papers will be graded equally on (1) Effectiveness of content and analyses (2) Form, including grammar, and compliance with the Research Paper Guidelines under “Student Resources” at www.webster.edu/jack.

SWOT Research Project/Written Paper:

- The SWOT Financial Research Project written paper is worth 15 percent of the final grade.
- The project will be assigned and discussed in detail during the first class.
- The topic for the project is due Session 2.
- Late papers will be subject to the scoring criteria for "Late Assignments."
- The original work prepared by the student should be at least eight (8) pages in length, not including attachments and appendices.
- A minimum of eight (8) references must be used to satisfy the requirements of the research project. There is no limitation on the number or type of resources that may be utilized. Proper citations, footnoting and bibliographies are required, according to the Research Paper Guidelines. See website @ www.webster.edu/jack.
- Papers will be graded equally on (1) Effectiveness of content and analyses (2) Form, including grammar, and compliance with the Research Paper Guidelines under “Student Resources” at www.webster.edu/jack.

SWOT Research Project/PowerPoint Presentation:

- The SWOT Research Project Presentation is worth 10 percent of the final grade.
- A copy of the presentation must be submitted to the instructor prior to the presentation.
- Late papers will be subject to the scoring criteria for “Late Assignments”
- Presentation expectations will be discussed in class.
- Presentations will be evaluated based on presentation content, format and the student’s presentation skills and brevity.
- A formal presentation must be conducted utilizing PowerPoint.

Fantasy Stock Project:

- By utilizing www.howthemarketworks.com website, students will build a portfolio of stocks.
- At the conclusion of a specified time period to be discussed in class, students will ascertain if the portfolio earned or lost money.
- Students will submit a paper discussing their results which is worth 15 percent of the final grade.
- A short informal presentation (no power point) will be conducted by each student regarding their results.

Case Studies:

- Students will complete 4 case studies each worth 7.5 percent or 30 percent of the final grade.
- Late papers will be subject to the scoring criteria for “Late Assignments.”
- Case studies must be typed and summarized in a 3-5 page paper in the format outlined in class 1
- Students should be prepared to discuss their analysis of the case study at the beginning of class
- Presentations should demonstrate the student’s comprehension of the material presented and be
designed to share information with, and elicit comments from, other students.

- Papers will be graded equally on (1) Effectiveness of content and analyses (2) Form, including grammar, (3) Financial analysis and calculation; and compliance with the Research Paper Guidelines under “Student Resources” at [www.webster.edu/jack](http://www.webster.edu/jack).

Homework Assignments:

- Homework is worth 10 percent of the final grade.
- Late homework will not be accepted without pre-approval of the Instructor.
- Homework will be submitted to the WorldClass Room.
- Students are expected to have completed all assigned homework and to be prepared to discuss their responses in class.

Midterm Exam:

- The Fantasy Stock Project replaces the midterm examination.

Class Participation and Attendance:

- Class Participation and attendance is worth 10 percent of the final grade.
- Class participation points **must be earned**
- Students are expected to actively participate in all class discussions.
- Students are expected to discuss all reading assignments, papers and homework assignments with the class.
- The student who does not come to class fully prepared will lose points from the final grade
- Students are expected to be on time for class.
- Participants are expected to arrive on time and be actively involved in the learning experience. Each student should desire to learn, participate, and proactively contribute to the learning of others during each discussion and exercise.
- Students are to participate in classroom discussions. The discussions are an opportunity for students to reveal their understanding of the assignments made for the current and previous classes.
- Assignments are given to prepare the student to participate in class discussions; therefore, it is imperative that reading assignments and associated questions for discussion be completed prior to class.
- A maximum of 10 points will be awarded based on the level and quality of participation and preparation.
- All assignments are due as detailed in the Course Schedule.
- Students are expected to attend all class sessions of every course for the full 36 contact hours. In the case of unavoidable absence, the student **must** contact the instructor. For each hour of missed class, ½ point will be deducted from the final grade. For example, if a student misses a single four hour session, 2 points would be deducted from the final grade. The student is subject to appropriate academic penalty for incomplete or unacceptable makeup work (in accordance with late policy), or for excessive or unexcused absences.
- Generally, a student who misses more than one four-hour course period (per course) without a documented military or medical excuse and advanced permission of the instructor should withdraw from the class. The University reserves the right to involuntarily drop enrolled students from classes, which they do not attend. **PLEASE BE ADVISED:** Students who do not attend the first class session, who have not made prior arrangements with the instructor for being absent, will be dropped from their courses.
- Attendance the last day of class is mandatory to ensure that all work is completed and to be awarded a passing grade. An Incomplete will not be acceptable without documental proof (Death Notice, Doctor’s Letter, etc.) as to absence relating to non-completion of class work. These must be faxed 904-262-1459 or dropped off to WebsterUniversity by the Monday after the term ends.
- Participants are expected to arrive on time and be actively involved in the learning experience. Each student should desire to learn, participate, and proactively contribute to the learning of others during each discussion and exercise.
- Students are to participate in classroom discussions. The discussions are an opportunity for students to reveal their understanding of the assignments made for the current and previous classes.
- Assignments are given to prepare the student to participate in class discussions; therefore, it is imperative that reading assignments and associated questions for discussion be completed prior to class.
A maximum of 10 points will be awarded based on the level and quality of participation and preparation.

All assignments are due as detailed in the Course Schedule.

Late assignments will only be accepted with Professor pre-approval. Late assignments will be downgraded one letter grade for each day late for four days, upon the fifth day late, the assignment receives zero points.

Late assignments will not be accepted for the final assignments the last week of the course to allow timely completion and grades to be submitted.

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**EVALUATION**

**Breakdown**

<table>
<thead>
<tr>
<th>Assignments</th>
<th>Maximum Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Pre-Assignment</td>
<td>10 points</td>
</tr>
<tr>
<td>• SWOT Research Project/Written Paper</td>
<td>15 Points</td>
</tr>
<tr>
<td>• SWOT Research Project/PowerPoint Presentation</td>
<td>10 Points</td>
</tr>
<tr>
<td>• Fantasy Stock Project (Mid-Term Project)</td>
<td>15 Points</td>
</tr>
<tr>
<td>• Case Studies (7.5 each x 4)</td>
<td>30 Points</td>
</tr>
<tr>
<td>• Homework</td>
<td>10 Points</td>
</tr>
<tr>
<td>• Class Participation and Attendance</td>
<td>10 Points</td>
</tr>
</tbody>
</table>

**TOTAL** 100 Points

Letter grades will be assigned pursuant to the following scores based on the percent of the total possible points (weighted according to the scale above) that you earned in the course.

<table>
<thead>
<tr>
<th>Percentage of Total Points</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>95%-100%</td>
<td>A</td>
</tr>
<tr>
<td>90%-94%</td>
<td>A-</td>
</tr>
<tr>
<td>88%-89%</td>
<td>B+</td>
</tr>
<tr>
<td>84%-87%</td>
<td>B</td>
</tr>
<tr>
<td>80%-83%</td>
<td>B-</td>
</tr>
<tr>
<td>70%-79%</td>
<td>C</td>
</tr>
<tr>
<td>Below 70%</td>
<td>F</td>
</tr>
</tbody>
</table>
COURSE POLICIES

Assignment Late Policy:

Written Assignments:
A 10% per day reduction for four days, upon the fifth day, the assignment receives zero points.

Homework, Quizzes, and Exams:
There is no late policy for these assignments, they are due when indicated by the syllabus or the Professor.

Assignment Submission:
All graded assignments will be deposited in the appropriate assignment folder within the WorldClass Room course portal, no exceptions! Assignments will not be accepted via email or any other delivery submission method. Students who are unsure of uploading, adding additional assignments, or deleting assignments should contact technical support for assistance.

Attendance and Participation:

Attendance is your physical presence in class. If you are not in attendance, you cannot be identified “present” for that course session. However, you may still submit assignments in the appropriate assignment folder (per the late policy).

Students are expected to attend all class sessions of every course for the full 36 contact hours. In the case of unavoidable absence, the student must contact the Instructor. For each hour of missed class, ½ point will be deducted from the final grade. For example, if a student misses a single four hour session, 2 points would be deducted from the final grade. The student is subject to appropriate academic penalty for incomplete or unacceptable late work (in accordance with the late policy).

Participation in class is subjective; however, the intention of this policy is to encourage open and scholarly verbal exchanges and discussions in class. Those who sit mute for the nine week semester are in jeopardy of losing these points. This is not about the amount of words one utters during a class session; it is more about being engaged and sharing your thoughts and ideas with others in class.

Technology Policy:

Laptops, tablets, and smartphones [sic] will not be required in class and I ask you refrain from using these devices in class. I understand taking a telephone call can be important. Upon the beginning of class, please silent your smartphone. If you need to take a call, please quietly leave the classroom, take the call, then upon ending the call, quietly return to the classroom. Texting and tweeting in class is prohibited and the Professor will minus points at his prerogative.

INSTITUTIONAL POLICIES

University policies are provided in the current course catalog and course schedules. They are also available on the university website. This class is governed by the university's published policies. The following policies are of particular interest:

Academic Honesty

The university is committed to high standards of academic honesty. Students will be held responsible for violations of these standards. Please refer to the university’s academic honesty policies for a definition of academic dishonesty and potential disciplinary actions associated with it.
Drops and Withdrawals

Please be aware that, should you choose to drop or withdraw from this course, the date on which you notify the university of your decision will determine the amount of tuition refund you receive. Please refer to the Add/Drop/Withdraw section of the academic catalog for further information and to find the deadlines for dropping a course with a full refund and for withdrawing from a course with a partial refund.

Special Services

If you have registered as a student with a documented disability and are entitled to classroom or testing accommodations, please inform the instructor at the beginning of the course of the accommodations you will require in this class so that these can be provided.

Disturbances

Since every student is entitled to full participation in class without interruption, disruption of class by inconsiderate behavior is not acceptable. Students are expected to treat the instructor and other students with dignity and respect, especially in cases where a diversity of opinion arises. Students who engage in disruptive behavior are subject to disciplinary action, including removal from the course.

Grading

Please refer to the most recent academic catalog for information on the Webster University grading policy.

Student Assignments Retained

From time to time, student assignments or projects will be retained by The Department for the purpose of academic assessment. In every case, should the assignment or project be shared outside the academic Department, the student's name and all identifying information about that student will be redacted from the assignment or project.

Contact Hours for this Course

It is essential that all classes meet for the full instructional time as scheduled. A class cannot be shortened in length. If a class session is cancelled for any reason, the content must be covered at another time.

SCHEDULE

<table>
<thead>
<tr>
<th>Sessions 1</th>
<th>Pre-Assignments for Sessions 1:</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>• Current Event (<em>Wall Street Journal</em>). Please bring entire paper, not just an article. Pre-select (before class begins) an article to discuss in class.</td>
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<tr>
<td></td>
<td>• Pre-assignment: Four (4) page Finance Paper.</td>
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</table>

<p>| Session 1 | THEME: Course Introduction |</p>
<table>
<thead>
<tr>
<th>Session 2</th>
<th>Theme: Financial Statements</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Topics</strong></td>
<td>• Current Events (<em>Wall Street Journal</em>)&lt;br&gt;• View Nightly Business Report&lt;br&gt;• Case Study Part 1: Faux Leather, p. 91 in Understanding Financial Statements. (Balance Sheet)&lt;br&gt;• Intro to Financial Statements (power point presentation)&lt;br&gt;• Fantasy Stock Project Update&lt;br&gt;• Walmart DVD</td>
</tr>
<tr>
<td><strong>Assignments for Sessions 2:</strong></td>
<td>• Current Events (<em>Wall Street Journal</em>)&lt;br&gt;• Readings: Costales &amp; Szurovy, Chapter 1 &amp; 2 and review questions</td>
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<tr>
<th>Session 3</th>
<th>Theme: Strategic Planning</th>
</tr>
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<tbody>
<tr>
<td><strong>Topics</strong></td>
<td>• Current Events (<em>Wall Street Journal</em>)&lt;br&gt;• View Nightly Business Report&lt;br&gt;• Strategic Planning (power point presentation)&lt;br&gt;• Homework&lt;br&gt;• Fantasy Stock Project Update&lt;br&gt;• View Frontline “Inside the Meltdown” documentary</td>
</tr>
<tr>
<td><strong>Assignments for Sessions 3:</strong></td>
<td>• Current Events (<em>Wall Street Journal</em>)&lt;br&gt;• Readings: Costales &amp; Szurovy, Chapter 3 &amp; 4 and review questions</td>
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<tr>
<th>Session 4</th>
<th>Theme: Financial Statements</th>
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</thead>
<tbody>
<tr>
<td><strong>Topics</strong></td>
<td>• Current Events (<em>Wall Street Journal</em>)&lt;br&gt;• View Nightly Business Report&lt;br&gt;• Case Study Part 2: Faux Leather, p. 91 in Understanding Financial Statements. (Income Statement)&lt;br&gt;• Time Value of Money (TVM) discussion</td>
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</table>
### Fantasy Stock Project Update

**Assignments for Sessions 5:**
- Current Event (*Wall Street Journal*)
- Readings: Costales & Szurovy, Chapters 7 & 8 and review questions

#### Session 5
**THEME: Fantasy Stock Project**

**Topics**
- Current Events (*Wall Street Journal*)
- View Nightly Business Report
- Fantasy Stock Project Due
- Fantasy Stock Presentation (no power point required)
- Interest Rates (power point presentation)
- Homework

**Assignments for Sessions 6:**
- Current Event (*Wall Street Journal*)
- Readings: Costales & Szurovy, Chapters 9 and review questions

#### Session 6
**THEME: Fantasy Stock Project (con’t)**

**Topics**
- Current Event (*Wall Street Journal*)
- View Nightly Business Report
- Case Study Part 3: Faux Leather, p. 91 in Understanding Financial Statements. (Cash-flow Statement)
- View Frontline “Can you afford to retire?” documentary

**Assignments for Sessions 7:**
- Current Event (*Wall Street Journal*)
- Readings: Costales and Szurovy, Chapter 10 and review questions
- Case Study

#### Session 7
**THEME: Accuracy of Financial Statements**

**Topics**
- Current Event (*Wall Street Journal*)
- View Nightly Business Report
- View Enron DVD
- Homework

**Assignments for Sessions 8:**
- Current Event (*Wall Street Journal*)
- Readings: Costales and Szurovy, Chapter 11 and review questions
- SWOT Project and Presentations due

#### Session 8
**THEME: SWOT Research Papers & Presentation**

**Topics**
- Current Event (*Wall Street Journal*)
- View Nightly Business Report
- Submit SWOT Research Paper
- SWOT Presentations (power point required, 15 minute time limit)
- Case Study Part 4: Faux Leather, p. 91 in Understanding Financial Statements. (Reconciliation of Net Worth)

**Assignments for Session 9:**
- Current Events (*Wall Street Journal*)
- SWOT Presentations (if necessary)

<table>
<thead>
<tr>
<th>Session 9</th>
<th>THEME: Course Conclusion</th>
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<tbody>
<tr>
<td><strong>Topics</strong></td>
<td></td>
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<tr>
<td>- Current Events (<em>Wall Street Journal</em>)</td>
<td></td>
</tr>
<tr>
<td>- View Nightly Business Report</td>
<td></td>
</tr>
<tr>
<td>- SWOT Presentations (if necessary)</td>
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