

**Argosy University**  
**COURSE SYLLABUS**  
*B6450*

*Financial Strategies for Managers: An Integrated Approach*

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**Faculty Information**

**Faculty Name:**

**Campus:**

**Contact Information:**

**Office Hours:**

**Short Faculty Bio:**

**Course description:**

This course is designed for managers who need a background in accounting and finance. The course integrates, from a management perspective, relevant principles and concepts drawn from both accounting and finance. The course introduces students to such financial concepts as the relationship of cash flow to the time value of money; cash management; receivables management, and capital budgeting techniques. Completion of this course will prepare students to assess and analyze the quality of accounting information as presented in financial statements, and utilize the data for both strategic and operational management decisions.

**Course Pre-requisites:** None

**Required Textbook:**

Anthony, R. N., Hawkins, D. F., Merchant, K. A. (2007). *Accounting text & cases*. (12/e). NY: Irwin McGraw Hill. ISBN: 0-07-310091-9

**Course length:** 7.5 Weeks

**Contact Hours:** 45 Hours

**Credit Value:** 3.0

**Program Outcomes:**

**1. Communication**

1.1 Communication (oral/written) - Communicate information orally and in writing, from a management viewpoint, using appropriate terminology that is concise, clear, organized, supported, and is easily understood by the targeted audience.

**2. Critical Thinking/Problem Solving**

2.1 Critical Thinking - Consider, evaluate and incorporate data, concepts, and accepted practices to arrive at a management decision.

2.2 Problem Solving - Given a management situation, diagnose the multiple facets of the situation, determine and evaluate available options, and present a remedial plan that is aligned with the best interest of the organization.

2.3 Information Literacy - Access and comprehend information from a variety of credible sources, synthesize the information, and use the information as a contextual framework to judge the best solution to an organizational goal.

**3. Team**

3.1 Leadership - Evaluate managers in assessing team dynamics and motivating team members in achieving team and organizational goals

3.2 Collaboration - Construct and implement the optimal management strategy to achieve organizational goals that reflect the perspectives of stakeholders.

**4. Ethics**

4.1 Ethics - Consider from both an historical and a contemporary position the definition and application of ethical behavior. Apply this knowledge to an organizational situation and identify the consequences of pursuing a course of unethical behavior.

**5. Diversity**

5.1 Diversity - Identify the potential positive impact of embracing cultural diversity in developing a workforce in the modern enterprise.

**6. Analysis/Application**

6.1 Integration: Analyze the interrelationship among various areas of an organization within the context of achieving specific organizational goals.

**7. Management**

7.1 Management - Given an organizational case/scenario, create a plan developing and communicating purpose and vision, motivating people to overcome barriers, and creating the momentum for achieving organizational goals.

**8. Organizational Constructs**

8.1 Organizational Constructs - Given a specific organizational issue, develop a solution and implementation plan to evaluate the functional processes necessary to achieve organizational objectives.

**Course Objectives:**

1. Compare and contrast each of the four basic financial statements. (Program Outcomes (s) 2.1, 2.2, and 6.1).
2. Examine the effects of business transactions on financial statements. (Program Outcomes (s) 6.1, 7.2, and 8.1).
3. Assess the ways in which financial statements inform strategy and operational decisions-making. (Program Outcomes (s) 1.1, 2.1, and 2.3).
4. Compare and contrast the various financing opportunities (both debt and equity) organizations have available for making decisions to fund operations and capital expenditures. (Program Outcomes (s) 1.1, 3.1, and 7.1).
5. Assess the time value of money concepts in decision making. (Program Outcomes (s) 2.1, 6.1, and 7.1.)
6. Analyze the ways to both assess a firm's financial health and determine alternatives for continued success or improvement in a variety of business settings. (Program Outcomes (s) 2.2, 4.1, and 8.1)
7. Evaluate cash flows of an organization and determine key practices of decision making for key stakeholders. (Program Outcomes (s) 3.1, 7.1, and 8.1)

**Web links on financial accounting:**

CBS Market Watch

[www.marketwatch.com](http://www.marketwatch.com)

CNBC

[www.cnbc.wsj.com](http://www.cnbc.wsj.com)

Chicago Federal Reserve Bank

[www.frbchi.org](http://www.frbchi.org)

U.S. Treasury Department

[www.ustreas.gov](http://www.ustreas.gov)

New York Stock Exchange

[www.nyse.com](http://www.nyse.com)

Chicago Board of Options Exchange

[www.cboe.com](http://www.cboe.com)

Nasdaq

[www.nasdaq.com](http://www.nasdaq.com)

Public Registrar's Annual Report

[www.prars.com](http://www.prars.com)

Earnings Whispers

[www.earningwhispers.com](http://www.earningwhispers.com)

Dow Jones Current and Historical Stocks

[www.dowjones.com](http://www.dowjones.com)

Yahoo Finance

[www.yahoo.com/finance](http://www.yahoo.com/finance)

Bond Markets

[www.bondmarket.com](http://www.bondmarket.com)

Financial Center

[www.financenter.com](http://www.financenter.com)

Bank Rate Monitor

[www.bankrate.com](http://www.bankrate.com)

Yahoo Finance

[www.yahoo.com](http://www.yahoo.com)

**Assignment Table**

<b>Module</b>	<b>Module Topics</b>	<b>Readings</b>	<b>Assignments</b>
<b>1</b>	Nature and purpose of accounting and financial information; differences between accounting and finance.	Chapter 1	
<b>2</b>	Basic accounting and financial concepts and financial statements.	Chapters 2 and 3	
<b>3</b>	The transaction process; current and long term assets	Chapters 5, 6, and 7	
<b>4</b>	Evaluating net income versus cash flows of an organization's operations; identifying alternatives available to management for organizational funding.	Chapters 8, 9 and 11	

<b>Module</b>	<b>Module Topics</b>	<b>Readings</b>	<b>Assignments</b>
	Midterm Exam	Concepts covered in the previous weeks	
<b>5</b>	Measuring performance and financial health in an organization utilizing financial information available.	Chapters 13 and 14	
<b>6</b>	Decision making alternatives	Chapter 26	
<b>7</b>	Time value of money concepts (internal rate of return, payback, net present value, accounting rate of return, weighted average cost of capital).	Chapter 27	
<b>8</b>	Interpreting and evaluating capital projects with scarce organizational resources.	Chapter 27	
	Paper Due		

## Grading Criteria

### *Grading Scale*

### *Grading requirements*

<b>A</b>	100 – 93
<b>A-</b>	92 – 90
<b>B+</b>	89 – 88
<b>B</b>	87 – 83
<b>B-</b>	82 – 80
<b>C+</b>	79 – 78
<b>C</b>	77 – 73
<b>C-</b>	72 – 70
<b>F</b>	69 and below

<i>Attendance/participation</i>	<i>10%</i>
<i>Weekly Assignments</i>	<i>20%</i>
<i>Final paper</i>	<i>20%</i>
<i>Midterm Exam</i>	<i>25%</i>
<i>Final Exam</i>	<i>25%</i>
	<i>100%</i>

## **Library**

*All resources in Argosy University's online collection are available through the Internet. The campus librarian will provide students with links, user IDs, and passwords.*

Library Resources: Argosy University's core online collection features nearly 21,000 full-text journals and 23,000 electronic books and other content covering all academic subject areas including Business & Economics, Career & General Education, Computers, Engineering & Applied Science, Humanities, Science, Medicine & Allied Health, and Social & Behavior Sciences. Many titles are directly accessible through the Online Public Access Catalog at <http://library.argosy.edu>. Detailed descriptions of online resources are located at <http://library.argosy.edu/libweb/resources/>

In addition to online resources, Argosy University's onsite collections contain a wealth of subject-specific research materials searchable in the Online Public Access Catalog. Catalog searching is easily limited to individual campus collections. Alternatively, students can search combined collections of all Argosy University Libraries. Students are encouraged to seek research and reference assistance from campus librarians.

Information Literacy: Argosy University's Information Literacy Tutorial was developed to teach students fundamental and transferable research skills. The tutorial consists of five modules where students learn to select sources appropriate for academic-level research, search periodical indexes and search engines, and evaluate and cite information. In the tutorial, students study concepts and practice them through interactions. At the conclusion of each module, they can test their comprehension and receive immediate feedback. Each module takes less than 20 minutes to complete. Please view the tutorial at <http://library.argosy.edu/infolit/>

## **Academic Policies**

Academic Dishonesty/Plagiarism: In an effort to foster a spirit of honesty and integrity during the learning process, Argosy University requires that the submission of all course assignments represent the original work produced by that student. All sources must be documented through normal scholarly references/citations and all work must be submitted using the *Publication Manual of the American Psychological Association, 5<sup>th</sup> Edition (2001)*. Washington DC: American Psychological Association (APA) format. Please refer to Appendix A in the *Publication Manual of the American Psychological Association, 5<sup>th</sup> Edition* for thesis and paper format. Students are encouraged to purchase this manual (required in some courses) and become familiar with its content as well as consult the Argosy University catalog for further information regarding academic dishonesty and plagiarism.

Scholarly writing: The faculty at Argosy University is dedicated to providing a learning environment that supports scholarly and ethical writing, free from academic dishonesty and plagiarism. This includes the proper and appropriate referencing of all sources. You may be asked to submit your course assignments through "Turnitin," ([www.turnitin.com](http://www.turnitin.com)), an online resource established to help educators develop writing/research skills and detect potential cases of academic dishonesty. Turnitin compares submitted papers to billions of pages of content and

provides a comparison report to your instructor. This comparison detects papers that share common information and duplicative language.

### **Americans with Disabilities Act Policy**

It is the policy of Argosy University to make reasonable accommodations for qualified students with disabilities, in accordance with the Americans with Disabilities Act (ADA). If a student with disabilities needs accommodations, the student must notify the Director of Student Services. Procedures for documenting student disability and the development of reasonable accommodations will be provided to the student upon request.

Students will be notified by the Director of Student Services when each request for accommodation is approved or denied in writing via a designated form. To receive accommodation in class, it is the student's responsibility to present the form (at his or her discretion) to the instructor. In an effort to protect student privacy, the Department of Student Services will not discuss the accommodation needs of any student with instructors. Faculty may not make accommodations for individuals who have not been approved in this manner.

### **The Argosy University Statement Regarding Diversity**

Argosy University prepares students to serve populations with diverse social, ethnic, economic, and educational experiences. Both the academic and training curricula are designed to provide an environment in which students can develop the skills and attitudes essential to working with people from a wide range of backgrounds.