Course: Business 504: Introduction to Accounting and Finance
Class: Thursdays -- 630pm-930pm -- Online (Zoom)
Instructor: Robert Beamer, MBA, MA, MTh
Email: Robert.Beamer@csuci.edu
Phone: (310) 773-7519 (mobile)
Office Location: TBD
Office Hours: Mondays 2:30pm-3:30pm (zoom) and by appointment

Course Description and Objectives

This MBA-level online course presents a comprehensive overview of the integral roles played by accounting and finance in contemporary business environments. The initial segment of the course places a spotlight on accounting as the language of business, delving into fundamental assumptions and principles, understanding the content and purpose of financial statements, and exploring the practical uses and limitations of financial statements. The latter part of the course shifts focus to the crucial role of finance in supporting various functional areas within a business. Participants will engage with topics such as the time value of money, risk assessment, and the intricacies of capital structure. Learning will be facilitated through a variety of mediums, including study team collaborations, case studies, simulations, relevant articles, and active participation in discussion boards. Emphasizing an interactive learning experience, the course is also enriched with an extensive online component. Assignments and participation, designed to reinforce practical application, carry substantial weight in the evaluation process. This course aims to empower students with the essential skills and insights required to navigate the complex intersection of accounting and finance in the dynamic business landscape. The official course description can be found at: https://catalog.csuci.edu/index.php?catoid=53.

Learning Goals:

This course shall contribute to achieving the following learning goals:
- Identify the users and uses of accounting information. (1,5)
- Describe the underlying principles, relationships, content, and purpose of each of the financial statements (1,3,4,5)
- Explain orally and in writing the role of basic principles of accounting and finance in the business world. (1,3,5)
- Describe compounding, discounting and opportunity cost, risk and sensitivity analysis on variables that affect an investment's value. (1,5)
- Identify and evaluate an entity's capital structure (1,4,5)

Program Learning Outcomes:

1) Demonstrate high proficiency in critical thinking, oral and written communication, personal ethical conduct, and collaboration skills.
2) Demonstrate orally and in writing analytical and integrative skills in making business decisions.
3) Demonstrate an understanding of the global operating environment of business.
4) Produce written innovative and integrative business plans, including plans that adapt to uncertain and unpredictable environments.
5) Demonstrate an understanding of relevant disciplines.
6) Demonstrate leadership skills in a variety of situations and settings
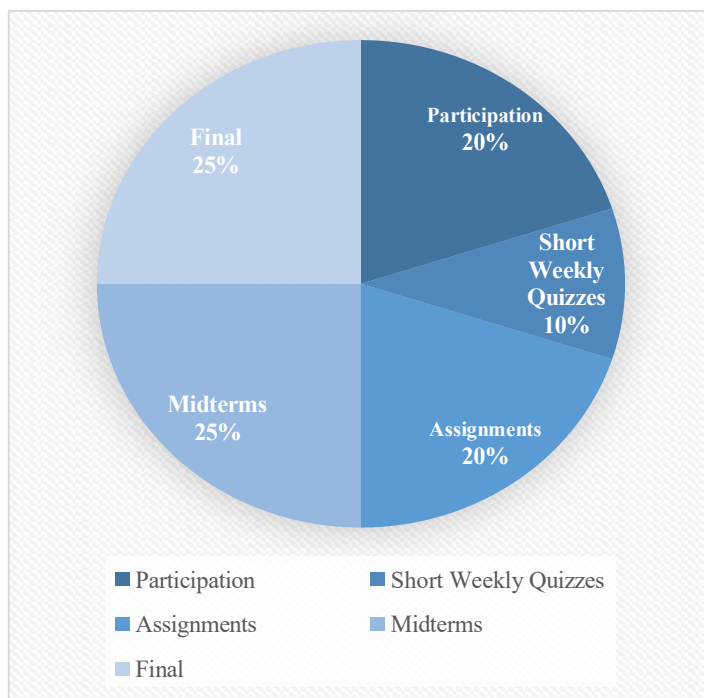
Course Requirements

- **Required Materials and Texts**
  - *MBA Fundamentals: Accounting and Finance* (2023) by Michael Griffin. (available in Kindle or in traditional print text)

- ISBN 979-8859789054
  - BUS 504 CoursePack via HBR: Various case studies, articles, etc available via HBR.org in digital form. Link to soon be provided on Canvas and email.

- Additional non required texts (for your personal benefit)

  - Wayne Label: Accounting for Non Accountants
  - Gene Siciliano: Finance for Non Financial Managers
  - Michael Ehrardt: Corporate Finance - A focused approach (8ᵗʰ edition)
  - Carl Warren. Accounting (29ᵗʰ edition)

In addition to our required texts, if you would like additional practice with accounting / finance, any of the four texts below are great choices. If you are interested in a non accounting / financial manager perspective, the Label and Siciliano texts are simple and straightforward. For a more detailed look at finance accounting (along with electronic resources to practice journaling, financial analysis, problem sets, etc, the Cengage texts are wonderful.

BUS 504 Grading Breakdown

- Participation… 20%
  - Includes but not limited to:
    - Class attendance
    - Engagement in class discussions and discussion forums
    - Study Team Involvement / Evaluation
    - Active questions to our guest speakers
- Short Weekly Quizzes… 10%
  - There will be short weekly quizzes that cover the reading material of our texts and studies. These quizzes will either be online or in class.
- Assignments / Presentations… 20%
  - There will be various assignments (approximately one each week) including group presentations, problem sets, reflections, and other submissions as specified. These will be due when specified on BruinLearn and will be designated "Study Team" or "Individual". Peer evaluations will also affect this final grade.
- Midterms (2)… 25% @ 12.5% each
  - Two midterms of varying lengths and formats given at approximately weeks 4 and 7.
- Final… 25%
  - Full details released no later than following midterm 2 towards the end of the course.

Pie chart legend: Participation, Short Weekly Quizzes, Assignments, Midterms, Final. Final 25%, Participation 20%, Short Weekly Quizzes 10%, Assignments 20%, Midterms 25%.

* Canvas has a gradebook feature built in but does not reflect all details and nuances of the course grading schema (participation, peer evals, score adjustments, exact point totals given extra credit, etc) so it should not be taken as your final grade in the class. If you ever would like a sense of how you are doing in the class, reach out.

Grading Scale:

Letter Grade	Percentage
A +	99% - 100%
A	93% - 98.9%
A -	90% - 92.9%
B+	87% - 89.9%

B	83% - 88.9%
B -	80% - 82.9%
C +	77% - 79.9%
C	73% - 78.9%
C -	70% - 72.9%
D +	67% - 69.9%
D	63% - 68.9%
D -	60% - 62.9%
F	< 59%

Schedule and assignments

Below is a tentative class schedule including our major exams. Assignments will be given weekly and will be posted to Canvas in advance of the due date. (*please consider the academic calendar for campus holidays when planning your schedule, https://www.csuci.edu/calendars/index.htm*):

TENTATIVE CLASS SCHEDULE (SUBJECT TO CHANGE)

Week	Date	Chapter(s)	Topic
1	1/25	1-2	Financial Accounting Basics The Accounting Process and Cycle
2	2/1	4	The Income Statement and Retained Earnings
3	2/8	3	The Balance Sheet
4	2/15	5	The Statement of Cash Flows
5	2/22	Review	Midterm 1 / Transition Week
6	2/29	6-7	Working Capital and Property, Plant, and Equipment, and Intangible Assets
7	3/7	8	Cost Behavior and Pricing
8	3/14	12-13	Financial Statement Analysis and Preparing Pro Forma Financial Statements and Financial Forecasting
9	3/21 NO CLASS		Spring Break
10	3/28	14	Budgeting and Responsibility Accounting Chapter
11	4/4	Review	Transition Week / Midterm 2
12	4/11	15	Time Value of Money: The Math of Finance

13	4/18	16-17	Bond and Stock Valuation and Cost of Capital
14	4/25	*18-19*	Capital Budgeting Cash Flows and Capital Budgeting Techniques
15	5/2		*Course Review / Final Prep*
16	5/9		Final Review
FINAL	TBA	TBA	Final Format TBA

Attendance and Participation Policy

For absences with extenuating circumstances related to a medical condition or disability for which you may require reasonable accommodation, please refer to the Disability Statement.

Class Recording Policy

Any recordings made in connection with a disability accommodation are for the student's personal academic use only and may not be distributed in any manner to any other individual. CFA additional note to faculty: You may feel otherwise and take a different position. In fairness, your students should understand and know your position, as they may be recorded if someone else allows them to record a class session.

Resources for Students of All Abilities

If you are a student with a disability requesting reasonable accommodations in this course, please visit Disability Accommodations and Support Services (DASS) located on the second floor of Arroyo Hall or call 805-437-3331. All requests for reasonable accommodations require registration with DASS in advance of needed services. You can apply for DASS services. Faculty, students, and DASS will work together regarding classroom accommodations. You are encouraged to discuss approved accommodations with your faculty.

Campus Public Health Requirements

County Department of Public Health to promote safety during the COVID-19 pandemic for CSUCI students, employees, and visitors on the campus, to help prevent and protect themselves and others from the spread of the virus. Students are required to adhere to all health and safety requirements outlined on the University's website regarding COVID-19, including wearing masks properly during each class session. Failure to do so may result in removal from the classroom and, in keeping with CSU policy, the student may also be denied access to campus/programs.

Civil Discourse

All students, staff, and faculty on our campus are expected to join in making our campus a safe space for communication and civil discourse. If you are experiencing discomfort related to the language you are hearing or seeing on campus (in or out of classes), please talk with a trusted faculty or staff member.

Similarly, please consider whether the language that you are using (in person or on Canvas) respects the rights of others to "engage in informed discourse and express a diversity of opinions freely and in a civil manner" (language from Academic Senate Resolution SR 16-01, Commitment to Equity, Inclusion, and Civil Discourse within our Diverse Campus Community).

In addition,
Students whose conduct adversely affects the learning environment in this classroom may be subject to disciplinary action. Students that disrupt this course may receive a verbal and written warning from the instructor, they may be excused from the class for the day, they may be excused from the class for up to one class period, and/or they may be referred to the Dean of Students office for further review and possible disciplinary action."

Academic Dishonesty

By enrolling at CSU Channel Islands, students are responsible for upholding the University's policies and the Student Conduct Code. Academic integrity and scholarship are values of the institution that ensure respect for the academic reputation of the University, students, faculty, and staff. Cheating, plagiarism, unauthorized collaboration with another student, knowingly furnishing false information to the University, buying, selling, or stealing any material for an examination, or substituting for another person may be considered violations of the Student Conduct Code. If a student is found responsible for committing an act of academic dishonesty in this course, the student may receive academic penalties including a failing grade on an assignment or in the course, and a disciplinary referral will be made and submitted to the Dean of Students office. For additional information, please refer to CSUCI's Academic Dishonesty Policy.

All written assignments may be screened using Turnitin or a similar AI / plagiarism detection service that compare the work against a large database of past work.

Additional Student Resources

- ***Emergency Intervention and Basic Needs***

If you or someone you know is experiencing unforeseen or catastrophic financial issues, skipping meals, or experiencing homelessness/housing insecurity (e.g. sleeping in a car, couch surfing, staying with friends), please know that you are not alone. There are resources on campus that may assist you during this time. The Dolphin Pantry is currently located in Arroyo Hall and offers free food, toiletries, and basic necessities for current CI students. For additional assistance, please contact the Dean of Students office at (805) 437-8512 or visit Bell Tower 2565. Please visit the website for the most up-to-date information on the Basic Needs Program at CI: https://www.csuci.edu/basicneeds/.

- ***Counseling and Psychological Services (CAPS)***

CAPS is pleased to provide a wide range of services to assist students in achieving their academic and personal goals. Services include confidential short-term counseling, crisis intervention, psychiatric consultation, and 24/7 phone and text support. CAPS is located in Bell Tower East, 1867, and can be reached at 805-437-2088 (select option 2 on voicemail for 24/7 crisis support; or text "Hello" to 741741); you can also email us at caps@csuci.edu or visit our website at https://www.csuci.edu/caps.

- ***Writing & Multiliteracy Center***

The Writing and Multiliteracy Center (WMC) provides all CI students with FREE online support services and programs that help them become more effective writers and communicators. WMC peer consultants help students at any stage of the composition process in any discipline for writing or speaking (such as online slideshow presentations). Students are also welcome to bring in other types of non-academic or creative work. WMC professional consultants are CI faculty who can help students working on graduate-level writing or personal and research statements required for graduate school applications. WMC tutors can also help those who

want to talk about
or wish to learn new skills in speaking in academic or online contexts.
Students can drop in for a 30 min tutorial session or ask for one-hour sessions for longer
projects. Make an appointment by visiting http://www.csuci.edu/wmc.

- ***Title IX and Inclusion***

Title IX & Inclusion manages the University's equal opportunity compliance, including the areas of
affirmative action and Title IX. Title IX & Inclusion also oversees the campus' response to the University's
nondiscrimination policies. CSU Channel Islands prohibits discrimination and harassment of any kind on
the basis of a protected status (i.e., age, disability, gender, genetic information, gender identity, gender
expression, marital status, medical condition, nationality, race or ethnicity, religion or religious creed,
sexual orientation, and Veteran or Military Status). This prohibition on harassment includes sexual
harassment, as well as sexual misconduct, dating

and domestic violence, and stalking. For more information regarding CSU Channel Islands' commitment
to diversity and inclusion or to report a potential violation, please contact Title IX & Inclusion at
805.437.2077 or visit https://www.csuci.edu/titleix/.

- ***Preferred Pronouns***

Students have the option to update their chosen/preferred name, pronouns, and gender identity
through their myCI portal, within CI Records. Additionally, students may request to change their email
address to match their chosen name. Click the menu items below for more details. Visit the Registrar's
Gender Identity and Pronouns page for instructions.

- ***Campus Tutoring Services***

You are encouraged to make early and regular use of campus tutors and/or peer-led study groups. For
campus tutoring locations, subjects and hours, go to: http://go.csuci.edu/tutoring.

- ***Digitally Accessible Course Materials--ALLY***

CSUCI is committed to providing you with the best learning experience possible. With this goal, we have
activated ALLY in your Canvas courses. ALLY is a product that focuses on making digital course content
more accessible to all students. You will now be able to download most course files in the format that
fits best with your learning needs; PDF, HTML, .EPUB and Audio files are now available for most content
items. To learn more about formats available as well as what each format offers visit Ally Support.
Should you have any questions or experience issues while using ALLY, please contact ITS Solution Center
at (805) 437-8552.

THIS SYLLABUS IS SUBJECT TO CHANGE. I WILL DO MY BEST TO NOTIFY YOU IN ADVANCE.`