

Course Syllabus

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ACG3024 Accounting and Financial Analysis for Managers

Valencia College, Division of Business, West Campus

A banner image for the course. On the left, a black background contains the text 'Accounting and Financial Analysis for Managers' in white. Below this, 'ACG3024' is written in white. On the right, a white calculator is shown resting on a blue and white bar chart and a spreadsheet with data columns.

Accounting and Financial Analysis for Managers

ACG3024

Course Overview

Understanding Finance and Accounting will equip managers with the knowledge necessary to communicate more effectively with financial managers, analyze financial statements and understand how they relate, interpret a company's profitability, solvency and liquidity, explore the sources and costs of capital and the factors of investment decisions, and learn valuation principles and their impact on the value drivers of the firm. Students will gain both competence and confidence in their interactions with financial colleagues and senior executives.

Course Information

CRN: 33146

Term: Summer 2023

Modality: Online

Credit Hours: 3

Catalog Description

This course addresses the use of accounting and finance information in a managerial setting to support decision making. Students will learn how to classify and analyze financial data included on various Financial Statements and analyze ethical and/or social responsibility issues that may arise from such statements. An emphasis will be placed on utilizing a variety of analysis tools, including time value of money concepts and cost-volume-profit tools, to develop and analyze strategic, operational, and capital budgets.

Course Major Learning Outcomes

- Students will analyze ethical dilemmas and social responsibility issues in organizations.
 - Students will classify elements of Financial Statements: Income Statement, Statement of Owner's Equity, Balance Sheet, and Statement of Cash Flows.
 - Students will use financial ratios to analyze financial statements.
 - Students will develop operational and strategic budgets to inform managerial decision making.
 - Students will analyze operational and strategic budget performance.
 - Students will apply the time value of money through the use of present and future value scenarios.
 - Students will use cost-volume-profit analysis tools for managerial decision making.
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Prerequisites

Admission to the B.A.S degree in Business and Organizational Leadership, and a minimum grade of C in one of the following courses or by departmental approval:

- MAC 1105 College Algebra
 - APA 1111C Applied Accounting
 - ACG 2021C Principles of Financial Accounting
 - FIN 2000 Principles of Finance
 - MGF 1106 Liberal Arts Mathematics
 - MGF 1107 Liberal Arts Mathematics II
 - MTB 1103 Business Mathematics
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Faculty Information

Faculty Name: Adam Spoolstra, CPA

Faculty Email: aspoolstra@valenciacollege.edu

Office Phone: 407-582-7386

Office Hours: by appointment [on Zoom](https://valenciacollege.zoom.us/j/8174129676)  (<https://valenciacollege.zoom.us/j/8174129676>)

Required Text

This course uses multiple open educational resources (OER). There is no textbook fee. Links to the applicable textbooks can be found within the relevant module(s).

Required Technology

To complete this course, you must have access to a functioning computer and reliable internet.

Course Structure

This course is offered completely online, there is no on-campus requirement

Grading Policy

Grading Breakdown

Your grade in this course will be calculated based on the following assignment categories:

Flip Video Discussions - you can use a webcam from your computer or download the Flip app to your phone to record these discussions. Video is preferred but audio is also acceptable. 5 points per Flip video discussion.

Written Discussions - two discussions are written discussions in Canvas. 5 points per discussion.

Mini-Quizzes - worth 5 points each, two attempts permitted; lowest mini-quiz score will be dropped.

Quizzes - worth 10 - 25 points, one attempt each. The lowest 10-point quiz will be dropped. Note that assignments worth more than 10 points can be made up at the end of the semester (the week of the final exam) if not taken by the original due date.

Final Exam - worth 42 points, one attempt, not timed, covers material learned throughout the semester.

The course has 250 possible points possible. This means every 2.5 points equals 1% of the course grade.

Grading Scale

Your letter grade will be based on the following grading scale:

Grading Scale

Total Percentage	Letter Grade
90% - 100%	A
80% - 89.9%	B
70% - 79.9%	C
60% - 69.9%	D
0% - 59.9%	F

Course Policies

Course Communication Policy


You may contact me through the [Canvas Inbox](https://valenciacollege.instructure.com/conversations) (<https://valenciacollege.instructure.com/conversations>) Monday - Friday. I will respond to your message within 48 hours, with the exception of days and times when the college is closed.

Academic Integrity Policy


Academic integrity [↗ \(https://valenciacollege.edu/students/disputes/academic-integrity.php\)](https://valenciacollege.edu/students/disputes/academic-integrity.php) is the pursuit of scholarly activity in an open, honest and responsible manner. Both students and instructors are expected to obey the rules of honest scholarship. Academic misconduct--cheating--is not just "against the rules." It violates the assumptions at the heart of all learning. It destroys the mutual trust and respect that should exist between student and professor. It is unfair to students who earn their grades honestly. Students are expected to model academic integrity by presenting original thoughts, research, and self-expression. Ideas, language, and/or research from other sources must be appropriately acknowledged.

All forms of academic dishonesty are prohibited at Valencia College. Academic dishonesty includes, but is not limited to, acts or attempted acts of plagiarism, cheating, furnishing false

information, forgery, alteration or misuse of documents, misconduct during a testing situation, facilitating academic dishonesty, and misuse of identification with intent to defraud or deceive.

In this course, your assignment submissions will be scanned using the [Unichack plagiarism checker](https://unichack.com/)  (<https://unichack.com/>). If your assignment submission is determined to be plagiarized work, a first offense will result in a score of zero on the assignment, and a second offense will result a class grade of F.

College Student Conduct Policy

Valencia is dedicated not only to the advancement of knowledge and learning but also to the development of responsible personal and social conduct. As a registered student, you assume the responsibility for conducting yourself in a manner that contributes positively to Valencia's learning community and that does not impair, interfere with, or obstruct the orderly conduct, processes, and functions of the college as described in the [Student Code of Conduct](https://catalog.valenciacollege.edu/academicpoliciesprocedures/studentcodeofconduct/). 
[\(https://catalog.valenciacollege.edu/academicpoliciesprocedures/studentcodeofconduct/\)](https://catalog.valenciacollege.edu/academicpoliciesprocedures/studentcodeofconduct/)

Attendance Policy


This is an online course, available 24/7, managed through Canvas. You must have access to the Internet (available on all Valencia campuses) to complete the course requirements. You are expected to log in to the course website on Canvas throughout the week to keep up with readings, assignments, discussions and quizzes.

If you are unable to participate in the course due to illness or family emergency, please communicate with me as soon as possible in order to create a plan for the best course of action. In the case of a prolonged online absence of one week or more, you and I will meet to discuss options and determine your ability to continue in the course.

Late Work/Makeup Policy

If you foresee an extended absence in this course, consider working ahead to meet deadlines. In unexpected situations, please reach out to your professor as soon as possible. Any extensions beyond the established due date(s) will be considered only if students provide written documentation of a medical emergency or ongoing medical condition. This must be presented within 48 hours of the missed work.

Withdrawal Policy

You should familiarize yourself with Valencia College's withdrawal policy (see college catalog). Per [Valencia policy](http://catalog.valenciacollege.edu/academicpoliciesprocedures/courseattemptsoursewithdrawal/) 
[\(http://catalog.valenciacollege.edu/academicpoliciesprocedures/courseattemptsoursewithdrawal/\)](http://catalog.valenciacollege.edu/academicpoliciesprocedures/courseattemptsoursewithdrawal/), a student who withdraws from class before the established deadline for a particular term will

receive a grade of "W." A student is not permitted to withdraw after the withdrawal deadline. Any student who withdraws or is withdrawn from a class during a third or subsequent attempt in the same course will be assigned a grade of "F." If you do not intend to complete the course, you must withdraw yourself prior to the withdrawal date.

Refund date: May 15, 2023


Last day to withdraw with a "W" Grade: June 9, 2023

Copyright Policy


To avoid copyright infringement, any materials produced specifically for this class can ONLY be used during this term for this class.

Academic Support Services



Academic Accommodations for Students with Disabilities

Valencia is committed to ensuring that all of its programs and services are accessible to students with disabilities. [The Office for Students with Disabilities \(OSD\)](http://valenciacollege.edu/osd/)  (<http://valenciacollege.edu/osd/>) determines reasonable and appropriate accommodations for qualified students with documented disabilities based upon the need and impact of the specific disability. Any student requiring course accommodations due to physical, emotional or learning disability must contact the instructor and provide a Notification to Instructor form by the end of the second week of class. To obtain a letter of accommodation, contact OSD at 407-582-2229.



BayCare Student Assistance Program

Valencia College strives to ensure all our students have a rewarding and successful college experience. To that purpose, Valencia students can get immediate help with issues dealing with stress, anxiety, depression, adjustment difficulties, substance abuse, time management as well as relationship problems dealing with school, home or work. [BayCare Behavioral Health Student Assistance Program \(SAP\)](http://catalog.valenciacollege.edu/student-services/baycare-student-assistance-services/)  (<http://catalog.valenciacollege.edu/student-services/baycare-student-assistance-services/>) services are free to all Valencia students and available 24 hours a day by calling (800) 878-5470. If needed, the counselor may refer the student to appropriate resources or to speak face-to-face with a licensed counselor.

Learning Support

Each Valencia campus has a Learning Center that provides resources such as [online tutoring](https://libguides.valenciacollege.edu/distancetutoring)  (<https://libguides.valenciacollege.edu/distancetutoring>), writing consultations, and skillshops to students. To locate available resources for the campus closest to you, view the [Learning Support](http://valenciacollege.edu/learning-support/browse-by-campus.cfm)  (<http://valenciacollege.edu/learning-support/browse-by-campus.cfm>) website.

Brainfuse

As a Valencia student you have access to free, on-demand instruction and support from expert tutors across a wide variety of subjects with [Brainfuse's](https://libguides.valenciacollege.edu/c.php?g=1014597&p=7351876)  (<https://libguides.valenciacollege.edu/c.php?g=1014597&p=7351876>) online tutoring. Watch a short overview of Brainfuse's services on their [YouTube channel](https://www.youtube.com/watch?v=eWVFCc8WRsc)  (<https://www.youtube.com/watch?v=eWVFCc8WRsc>)




(<https://www.youtube.com/watch?v=eWVFCc8WRsc>)

and/or review the [Brainfuse User Guide](https://drive.google.com/file/d/1MRMslHnS1wpQ9eE3ISD4_BPG4OpWFzA8/view?usp=sharing) 

(https://drive.google.com/file/d/1MRMslHnS1wpQ9eE3ISD4_BPG4OpWFzA8/view?usp=sharing).

Technical Support

To get assistance with Canvas issues, select the "Help" link in the global navigation menu, lower left corner of the screen. The "Help" link offers different ways to get help with Canvas, including:

1. Ask your Instructor a Question, which allows users to send a detailed message to their instructor.
2. Obtain technical assistance by clicking on Chat with Canvas Support (available 24/7).
3. Call the Canvas Support Hotline at 407-582-5600 (available 24/7).
4. Click on Create a Support Ticket, and type in a detailed description of the problem. This ticket will be directed to the appropriate support channel.
5. Explore the [Canvas Student Guide](https://community.canvaslms.com/t5/Student-Guide/tkb-p/student)  (<https://community.canvaslms.com/t5/Student-Guide/tkb-p/student>) for tutorials covering common technical issues.

Course Schedule

Weekly Course Schedule





Week	Module Content/Topics Covered	Assignments Due
Week 1	Introductions and begin Module 1	See Modules or Course Summary below for due dates

Week 2	Module 1 Classifying Elements of Financial Statements	See Modules or Course Summary below for due dates
Week 3	Module 2 Using Financial Ratios to Analyze Financial Statements	See Modules or Course Summary below for due dates
Week 4	Module 3 Operating, Strategic, and Capital Budgets	See Modules or Course Summary below for due dates
Week 5	Module 4 - Analyzing Operational and Strategic Budget Performance	See Modules or Course Summary below for due dates
Week 6	Module 5 - Organizational Ethics and Social Responsibility	See Modules or Course Summary below for due dates
Week 7	Module 6: Using Cost-volume-profit Analysis Tools for Managerial Decision Making	See Modules or Course Summary below for due dates
Week 8	Module 7: Time Value of Money & Final Exam	See Modules or Course Summary below for due dates




Disclaimer

Changes in this syllabus, schedule, and or course policies may be made during the course per the instructor's discretion to ensure a quality learning experience for all students. Changes will be communicated to students via the Announcements and/or Canvas Inbox tools.

Course Summary:

Date	Details	Due
Wed May 10, 2023	 Flip #1 - Introduction (https://valenciacollege.instructure.com/courses/173861/assignments/4834476)	due by 11:59pm
Fri May 12, 2023	 Balance Sheet Mini-quiz (https://valenciacollege.instructure.com/courses/173861/assignments/4834465)	due by 11:59pm
	 Financial Statement Fundamentals Quiz (https://valenciacollege.instructure.com/courses/173861/assignments/4834474)	due by 11:59pm
	 Statement of Cash Flows Quiz (https://valenciacollege.instructure.com/courses/173861/assignments/4834485)	due by 11:59pm

Date	Details	Due
Sun May 14, 2023	 Income Statement Mini-quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834478	due by 11:59pm
	 Stockholders' Equity mini-quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834486	due by 11:59pm
Sun May 14, 2023	 Classifying Elements of Financial Statements Module Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834469	due by 11:59pm
	 Analysis and Ratio Calculations Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834464	due by 11:59pm
Thu May 18, 2023	 Solvency and Liquidity Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834483	due by 11:59pm
	 Prepare a Cash and Capital Expenditures Budget Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834480	due by 11:59pm
Sun May 21, 2023	 Prepare an Operating Budget Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834481	due by 11:59pm
	 Discussion: Utilizing Variance Calculations https://valenciacollege.instructure.com/courses/173861/assignments/4834463	due by 11:59pm
Thu May 25, 2023	 Variance Calculation Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834488	due by 11:59pm
	 Capital Acquisition Module Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834467	due by 11:59pm
Sun May 28, 2023	 Capital Markets Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834468	due by 11:59pm
	 Ethical Decision Making Mini-Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834472	due by 11:59pm
Thu Jun 1, 2023	 Ethical Decision Making Mini-Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834472	due by 11:59pm

Date	Details	Due
Sun Jun 4, 2023	 Flip #2 - Ethical Dilemma https://valenciacollege.instructure.com/courses/173861/assignments/4834477	due by 11:59pm
	 SOX Mini-Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834484	due by 11:59pm
	 Sustainability Mini-Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834487	due by 11:59pm
	 Break-Even and Target Profit Analysis Mini-quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834466	due by 11:59pm
Thu Jun 8, 2023	 Contribution Format Income Statement Mini-quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834470	due by 11:59pm
	 Fixed vs Variable Costs Mini-Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834475	due by 11:59pm
	 Cost Volume Profit Analysis Module Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834461	due by 11:59pm
Sun Jun 11, 2023	 Degree of Operating Leverage Mini-quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834471	due by 11:59pm
	 Profit Planning Mini-quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834482	due by 11:59pm
Thu Jun 15, 2023	 Discussion: Cost of Capital https://valenciacollege.instructure.com/courses/173861/assignments/4834462	due by 11:59pm
	 Net Present Value Quiz https://valenciacollege.instructure.com/courses/173861/assignments/4834479	due by 11:59pm
Sun Jun 18, 2023	 Final Exam https://valenciacollege.instructure.com/courses/173861/assignments/4834473	due by 11:59pm