



Essentials of Finance and Accounting for Business

BSAD495

Southwestern College Professional Studies

COURSE SYLLABUS

I. Course Catalog Description

This course focuses on the interpretation and analysis of accounting information; how managers can make the best use of accounting information, accounting records, systems, and accountants as essential tools and resources for the purpose of making effective financial decisions; and examining current trends in accounting of importance to the manager. This course has strong emphasis on the use of spreadsheets as tools to examine and evaluate business problems.

II. Required and Supplementary Instructional Materials

Porter, G. A., & Norton, C. L. (2013). *Using financial accounting information: The alternative to debits and credits* (8th ed.). Mason, OH: South-Western, Cengage Learning.

III. Learning Outcomes

Learning outcomes describe the knowledge, skills, values, and attitudes that learners gain as the result of a particular learning experience. Southwestern College Professional Studies has learning outcomes specific to each course and each [undergraduate](#) and [graduate](#) program of study, as well as [institution-wide outcomes](#) related to the mission and vision of the college. Outcomes can help learners and instructors focus on the big picture of the learning experience and can help inform potential employers about a graduate's knowledge and skills.

Upon successfully completing this course, the learner will be able to:

1. Explain the purpose of financial accounting in business.
2. Describe the financial objectives, components of, and formats for financial transactions, journals, and major financial statements.
3. Explain the accounting governing rules for the financial reporting of major financial statements.
4. Describe internal controls and procedures used to safeguard assets and records.
5. Apply the correct financial ratios for financial analysis and decision making.
6. Perform financial analyses and make financial decisions that comply with the AICPA Code of Professional Conduct and the Code of Ethics for Professional Accountants.

At the end of the course, learners may vary in their ability to achieve these outcomes. You are more likely to achieve these outcomes only if you attend class and/or online activities as required by the syllabus, complete the requirements for all assignments to the best of your ability, participate actively in class activities and group work as directed, and study diligently for exams.

IV. Course Policies

Students are expected to read and abide by the course policies located in the instructor-specific syllabus in the blackboard course.

V. Course Requirements:

Requirements	Number of Assignments	Points Possible	Percent of Grade
Discussion	12	240	24%
Problems	20	200	20%
Essay Questions	5	210	21%
Decision Cases	5	250	25%
PowerPoint Presentation	1	100	10%

Requirements	Number of Assignments	Points Possible	Percent of Grade
Total Points		1000	100%

VI. Course at a Glance:

Unit	Reading & Preparation Activities	Graded Work Due
1	<ul style="list-style-type: none"> Read chapters 1 and 3 Appendix Read chapter 1 and 3 powerpoints Read Direct Instruction: Accounting Communication and Processing Participate in Collaborate Session: Introduction to the Course Participate in the Introductions discussion forum 	<ul style="list-style-type: none"> Unit 1.1 Discussion Unit 1.2 Discussion Unit 1 Problems Unit 1 Essay
2	<ul style="list-style-type: none"> Read chapters 2 and 4 Read chapters 2 and 4 powerpoints Participate in Collaborate Session: Income Statements and Balance Sheets 	<ul style="list-style-type: none"> Unit 2.1 Discussion Unit 2.2 Discussion Unit 2 Problems Unit 2 Decision Case
3	<ul style="list-style-type: none"> Read chapters 5 & 7 Read chapters 5 & 7 powerpoints 	<ul style="list-style-type: none"> Unit 3.1 Discussion Unit 3.2 Discussion Unit 3 Problems Unit 3 Essay
4	<ul style="list-style-type: none"> Read chapters 8 - 10 Read chapters 8 - 10 powerpoints Participate in Collaborate Session: Assets and Liabilities 	<ul style="list-style-type: none"> Unit 4.1 Discussion Unit 4.2 Discussion Unit 4 Problem Unit 4 Decision Case
5	<ul style="list-style-type: none"> Read chapters 6 and 11 Read chapters 6 and 11 powerpoints 	<ul style="list-style-type: none"> Unit 5.1 Discussion Unit 5.2 Discussion Unit 5 Problems Unit 5 Decision Case Unit 5 Essay
6	<ul style="list-style-type: none"> Read chapters 12 and 13 Read chapters 12 and 13 powerpoints Read the AICPA Code of Professional Conduct Review the Code of Ethics for Professional Accountants 	<ul style="list-style-type: none"> Unit 6.1 Discussion Unit 6.2 Discussion Unit 6 Problems Unit 6 Decision Cases Unit 6 Essay Unit 6 PowerPoint Presentation

VII. Other Policies and Requirements

Follow this link to the Southwestern College Professional Studies [Standard Syllabus](#) in Blackboard. You may be required to log in.