**BBA 430**

**Accounting and Finance**

INSTRUCTOR: Dr. Melissa Hickman, CPA

## EMAIL ADDRESS: msh2@reinhardt.edu

##

## MOBILE PHONE: 706-766-5225

## COURSE SECTION: BBA 430\_41P \_CV

**COURSE CREDIT HOURS: 3 Semester Hours** (See the Instructional Time Breakdown in the section on Evaluation & Grading for specific requirements.)

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**COURSE SCHEDULE/LOCATION: Online**

**COURSE DESCRIPTION**

This course analyses, first, basic journal entries required in the course of corporate accounting, such as entries for billing and bill payment as well as equity and bond transactions. Secondly, the course analyses the compilation of financial statements resulting from these transactions and the related basic concepts of corporate finance, such as financial statement analysis and the time value of money. Lastly, students are introduced to the financial concept of value creation, where a senior financial manager undertakes certain methods to increase shareholder value. These methods are critically analyzed.

The e-book is included in the course.  You **do not** have to purchase the textbook.

**PROGRAM LEARNING OUTCOMES (PLO’s)**

1. Critical Thinking, Analytical and Problem Solving Skills - analyze business situations using information and logic to make recommendations for problem solving and decision making.
2. Interpersonal, Teamwork, Leadership, and Communications Skills - use team building and collaborative behaviors in the accomplishment of group tasks and will communicate effectively the problem alternatives considered, a recommended solution, and an implementation strategy in oral, written, and electronic form.
3. Ethical Issues and Responsibilities - recognize and analyze ethical dilemmas and propose resolutions for practical business solutions.
4. Awareness of Global and Multicultural Issues - develop awareness and analyze global and multicultural issues as they relate to business.
5. Technology Skills - effectively use current technology for business applications.

**COURSE LEARNING OUTCOMES**

After completing this course, the student will be able to:

* Adopt a decision-maker perspective of accounting by emphasizing the relation between accounting data and the underlying economic events that generate them
* Define basic concepts such as business, product, and profit.
* Define capital and operational budgeting and explain its role in planning, control and decision making.
* Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational and capital budgeting for management decisions.
* Demonstrate the use of various methods, such as NPV, IRR, and payback method, to evaluate capital investment decisions.
* Develop an understanding of management’s decision-making process as it relates to product pricing, production, equipment replacement, etc.

**COURSE CREDIT HOURS – INSTRUCTIONAL TIME BREAKDOWN**

Courses offered in an 8-week session are twice as intensive as those held during a traditional full semester. Each week students should expect to spend 14 hours interacting with course content through a combination of direct instruction and out of class student work.  Examples of direct instruction may include viewing or reading course lectures, engaging in class forum discussions with the course instructor and other students, viewing or reading supplementary online content required by the instructor, completing course quizzes and/or examinations, and reading instructor announcements related to course material and instructor feedback on assignments.  Examples of out of class student work may include reading the assigned course textbook, doing independent library research, completing essay assignments, developing more extensive research papers, and studying in preparation for exams and quizzes.

**EVALUATION & GRADING**

The following grading scale will be utilized in the determination of the student’s course grade:

Percentage of Points Earned Corresponding Letter Grade

90 to 100% A

80 to 89% B

70 to 79% C \*grade of C or higher required

60 to 69% D

0 to 59% F

**FINAL AVERAGE BREAKDOWN**

**Evaluation**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Assignment Category** | **Number of Graded Items** | **Point per Item** | **Total Points** | **Items Due Weekly on Days Listed Below by 11:59 pm, ET** |
| **Discussion** | **7** | **50** | **350** | **Initial Posting on Wednesday, Peer Posting by Sunday** |
| **Homework**  | **8** | **50** | **400** | **Sunday** |
| **LearnSmart** | **8** | **50** | **400** | **Sunday of Weeks 1-8** |
| **Mid-Term and Final Exam** | **2** | **100** | **200** | **Sunday of Weeks 5 & 8** |
| **Total** |  |  | **1350** |  |

 **Assignments / Point Values / Weekly Due Dates: Note all due dates are tentative. Always check the course website and your email for possible changes in due dates!**

**COURSE REQUIREMENTS/ASSIGNMENTS**

Knowledge of the material presented in this course will be evaluated based on the satisfactory completion of all coursework. Methods of instruction and learning include unit reading assignments, video lectures, discussion postings, individual research, and essay assignments. Learners are expected to complete all unit activities during the week they are assigned and in the manner prescribed.

Reading Assignments: Learners are expected to complete the assigned textbook readings for each unit prior to participating in discussions and assignments.

Video Lectures (Attend): Learners are expected to view all assigned video lectures for each unit prior to participating in discussions and assignments. Some courses will also utilize PowerPoint slide shows to supplement the reading and video lecture. The instructor reserves the right to impose an academic penalty for non-compliance.

Discussion Posts: Students are expected to actively participate in unit discussion assignments. Requirements and deadlines for postings shall be published within individual Unit. Use your own words to communicate ideas and incorporate source material to support your assertions. Learners must also employ proper grammar, punctuation, and correct spelling.

“Complete” Assignments: Learners must submit individual “complete” assignments by the deadline specified within individual Unit. Assignments often have more than one part. Be sure to answer **each part.** Learners must also employ proper grammar, punctuation, and correct spelling in all submissions.

Quizzes: Individual quizzes/mid-term exam may be administered at the end of each learning unit.

Final Examination: A final examination will be administered during the last week of the session. The examination may not be made up except under exigent circumstances as approved by the instructor. Not all courses will utilize a final exam.

**Lectures, unit discussion posts, and other assignments are available through Canvas.**

<https://reinhardtuniversity.instructure.com/login/canvas>

**PROJECTED LEARNING SCHEDULE**

**Assignment Deadlines**

This course has eight units. Please pay attention to the weekly deadlines posted in Canvas.

All “Connect” assignments must be submitted by 11:59PM, Sunday evening. All original discussion forum posts are due by 11:59PM, on Thursday. Responses to two other student posts are due by 11:59PM, Sunday.

**Late assignments are not accepted**. A general outline of assignments is below. This outline may vary slightly between courses but, for the most part, will remain static.

Each unit will have a RESOURCES, DISCUSS and CONNECT. In this course, the discussion forum is on open forum where you can post questions for the class and the instructor. This will be interactive and is an opportunity for you to ask about topics you are not quite clear on or just want additional information. Take advantage of this forum.

Each week you will have CONNECT assignments that will be due by 11:59PM Sunday. Most of the assignments are hands-on problems. If you have questions about a problem, you can message the course instructor.

**COURSE POLICIES AND PROCEDURES**

**General Course Information and Participation Standards**

Students are accountable for all required work in each of their courses. They must assume full responsibility for class attendance in a way satisfactory to the instructor and for work missed because of absence. Since class sessions function not merely for individual learning but also for group interaction, absences can become a serious problem both for the individual and for the group.

Online courses are delivered over a period of seven weeks with activities and assignments specified for each week. An online week is defined as being Monday 12:00 AM (EST) through Sunday at 11:59 PM (EST). Deadlines for attendance are based on Eastern Standard Time.

A student will be considered in attendance for a given week of online instruction if he or she participates in the course. Participation is defined as posting a response to a discussion assignment or submitting a completed course room activity/assignment during the online week prior to Sunday at 11:59 PM (EST).

**Initial Course Participation**

A student who fails to participate during the first eight (8) calendar days of a course shall be administratively withdrawn from the course.

**Ongoing Course Participation**

Ongoing course participation is satisfied through the continued completion of course room activities, such as assignments or discussion question responses. Students who do not participate in a course for seven (7) or more consecutive days are not satisfying ongoing course participation.

Students who are not satisfying the ongoing course participation requirement will be notified by the instructor via University email. The learner must resume participation in the course within three (3) calendar days following the sending of this notification.

Students who do not resume participation in the course will be administratively withdrawn from the course and issued a grade of “W” or “F”. A grade of “W” will be issued if the administrative withdrawal occurs before 11:59 PM on Monday of the fourth week of the course.

Students may be impacted academically and financially in the case of voluntary and administrative withdrawals. **It is the student’s responsibility to understand these implications.**

**Student Advisement and Success Counseling**

The student advisor/success counselor for this course is Diane Cagle. You can contact Ms. Cagle through at edp@reinhardt.edu or by phone at (770) 720 – 9154. If you are having an issue with the course, the your first line of defense is your course instructor. If this does not resolve the problem, then you may contact Ms. Cagle.

**ACADEMIC INTEGRITY**

All assignments must be completed by the learner. Learners are expected to read and adhere to the Academic Integrity section of Reinhardt University’s Academic Catalog. Cases of academic dishonesty may result in expulsion from the University, a failing grade for the course, or a failing grade for the assignment.

The following are recognized as unacceptable forms of academic behavior at Reinhardt University:

1. Plagiarizing, that is presenting words or ideas not your own as if they were your own. The words of others must be enclosed in quotation marks and documented. The source of the distinctive ideas must also be acknowledged through appropriate documentation. (NOTE: Strictly adhere to APA citation and referencing guidelines to avoid this).
2. Submitting a paper written by another student or another person as if it were your own.
3. Submitting a paper containing sentences, paragraphs, or sections lifted from another student’s work or other publication; there must be written documentation.
4. Submitting a paper written by you for another course or occasion without the explicit knowledge and consent of the instructor.
5. Fabricating evidence or statistics that supposedly represent your original research.
6. Cheating of any sort on tests, papers, projects, reports, etc.
7. Using the internet inappropriately as a resource. See 3 above.
8. Unauthorized use of the password or account number of another student or a faculty member to gain access to computers, data files, or computer output.
9. Aiding or otherwise enabling another student to engage in any form of academic dishonesty.
10. Failure to report suspected or obvious incidences of academic dishonesty to the course instructor.
11. Any other behaviors that violate the spirit of ethical and professional behavior.

**Penalties for Academic Dishonesty**

In the event of academic dishonesty, according to the definitions (1-11) stated above, the instructor may do one of the following things, based on an assessment of the severity of the infraction and any extenuating circumstances:

1. Assign a grade of F or 0 on the paper, project, or examination but allow resubmission, resulting in a maximum combined grade of C.

2. Assign a grade of F or 0 on the paper, project, or examination without the opportunity for resubmission.

3. Assign a grade of F in the course.

***The Office of the Vice President for Academic Affairs will be notified of actions taken against students who violate the academic integrity policy, which may result in further consequences, including designation of “academic warning” on your official transcript, academic suspension, or expulsion for academic reason.***

**ACADEMIC SUPPORT SERVICES**

Reinhardt University offers academic support services for online students through BrainFuse HelpNow.  Services include access to live tutors, writing lab assistance, and study center resources.

**BBA and BCJ students have FREE access to online writing tutors.  Upload and submit essays, short paragraphs, or any other form of writing for feedback!  To get started go to** [http://main.reinhardt.ga.brainfuse.com](http://main.reinhardt.ga.brainfuse.com/) .

Academic support is also offered on campus by the Center for Student Success (CSS). The CSS is located on the lower floor of Lawson, Room 305. CSS offers FREE peer and faculty tutoring for all subjects. For appointments, go to the Reinhardt University webpage ([www.reinhardt.edu](file:///C%3A%5CUsers%5Cedp%5CDesktop%5CBBA%5CBBA%20Online%20Course%20Materials%5CBBA%20420%5Cwww.reinhardt.edu)) and using the Quick Links menu click on Center for Student Success.

**NON-DISCRIMINATION STATEMENT**

Reinhardt University does not discriminate in any of its policies, programs, or activities on the basis of race, color, age, culture, national origin, socioeconomic status, gender, religious belief, sexual orientation, physical (dis)ability or genetic information.

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a documented disability requiring an accommodation, please contact the Academic Support Office (ASO).

Reinhardt University is committed to providing reasonable accommodations for all persons with disabilities. Therefore, if you are seeking classroom accommodations under the Americans with Disabilities Act, you are required to register with the Academic Support Office (ASO). ASO is located in the basement of Lawson Building. Phone is 770-720-5567. To receive academic accommodations for this class, please obtain the proper ASO letters/forms.