

Accounting
Course Number: 22:010:682
Course Title: Financial Analysis and Financial Risk Management

COURSE DESCRIPTION

The Financial Analysis and Financial Risk Management course is designed to create an understanding of the application of strategic cost management principles for business organizations, and to provide an opportunity to develop skills in applying these principles through problems and cases. The management accountant's role is to provide timely and accurate information to assist management in achieving the firm's goals. This is an integrative role, which requires the management accountant to understand the firm's strategy, and to understand how both financial and non-financial information is developed across all the management functions – finance, marketing, operations, information technology, and human resources.

COURSE MATERIALS

- **Accounting:** Brealey, Principles of Corporate Finance, 12e, Publisher: McGraw-Hill/Irwin.
 - **Connect Online HW Website and Student Portal:**
 - **Software:** Excel
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COURSE STRUCTURE

The main objectives of this course are to understand the fundamentals of management accounting, including the strategic role of value creation, basic value and profitability terms, the accountant's ethical responsibility, and determining products' & services' risks and opportunities as they relate to the overall firm value. Learn how to use value creation and other critical success factors in management planning and decision-making and apply the use of management accounting best practices in creating excellence in operational profitability and increasing firm value.

GUIDELINE FOR ONLINE DISCUSSIONS

The learning experience of participating in the discussion forum is a critical component of this online course. Your presence in the online discussions makes a tremendous difference in your learning and the learning of all other students in our virtual classroom. When you actively engage in conversations, you learn by sharing your ideas and perspectives with others, questioning and thinking critically about subject matter, and reflecting on your understanding and experiences related to the content.

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>).

I will strongly enforce this Policy and pursue *all* violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” I will screen all written assignments through *SafeAssign* or *Turnitin*, plagiarism detection services that compare the work against a large database of past work. Don’t let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

PURPOSE AND BENEFIT OF ONLINE DISCUSSIONS

- Demonstration of knowledge and understanding of the course material and meeting course learning objectives.
 - Building class community by promoting conversation about relevant course topics.
 - Ongoing opportunity for in-depth learning and reflection. Students have more time than in traditional classrooms to research, reflect, and compose their thoughts before participating in the discussion.
 - Facilitating collaboration and learning by letting students read and respond to the thoughts of peers and the instructor.
 - Developing critical thinking and writing skills.
 - Empowering all students to view and respond to their peers in a safe and respectful environment.
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ONLINE DISCUSSION NETIQUETTE

- **Participation:** All students are required to participate in all course discussions. Your insightful commentary in the online discussions is a requirement for passing this course.
- **Safety and Professionalism:** A healthy and productive interactive environment must be maintained at all times. Present your ideas appropriately in a professional manner. Refrain from using offensive or slang language, a sarcastic tone, or statements that could possibly lead to misinterpretation.
- **Diversity and Respect:** Keep an open-mind and be willing to share your opinions and learn from the opinions of other people, even if you disagree with them. Avoid using a harsh tone or language and do not blame others. It is appropriate to share your ideas by

using “I” language (e.g., “I believe, I feel, I think”) instead of “you” language (e.g., “you should, you might, you didn’t”).

COURSE REQUIREMENTS FOR ONLINE DISCUSSION PARTICIPATION

- Each Module includes at least one online discussion. First, you will write and submit an original post, then you will be able to see the posts of other students. You are required to read them and comment to at least two posts.
 - The quality of your posts is very important. Use standard English and express relevant ideas clearly and directly. Review your posts prior to submitting them, making sure that your writing clearly reflects your thoughts and it is free of grammar, punctuation, and spelling errors.
 - Carefully read and answer each part of the discussion prompts. You can use “who, what, why, when, where, how” questions in your reply to respond to each aspect necessary to produce a substantive post.
 - Use textbooks and other course materials as resources and make sure to provide appropriate in-text and end-text references. Share links to web resources related to the specific discussion thread, in Canvas you can use the text editor to create a hyperlink to the resources you want to share. In addition, you can also create a video or audio file instead of posting a text response. Use multimedia (images, video, audio, graphics, diagrams, charts, etc.) to attract peers’ attention and enhance the discussion. Please make sure to reference all types of resources.
 - Invite your peers to respond to your post by offering a question, quote from the text, or a thoughtful suggestion. Ask your classmates to brainstorm ideas, especially for upcoming assignments, papers, and presentations. Provide meaningful examples from a real-life experience or observation. Ask your classmates to offer their own stories and content-related examples.
 - Ideas expressed in your original topic should include original thoughts, substantial depth, and must be relevant to the topic / prompt. Well-developed viewpoint should be showing strong logical thinking, reasoning, and analysis with evidence and examples. Posts should be well organized and include connections made to readings, others’ postings, life experiences, or other relevant topics. When you include your own opinion, provide an explanation and reasons for it.
 - Feedback provided to your peers must be delivered in a professional and respectful manner and should enhance the self-esteem of the receiver. Include comments that are specific, actionable and are supported by direct connections to the course materials. Please avoid simple statements, such as “I agree with...”, “Yes, me too...” “I like your post...” Your comment must expand the conversation and bring a valuable perspective.
 - Refer to the discussion rubric for specific criteria for your participation in online discussion.
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GRADING POLICY

GRADING

HW Assignments	20%
Exams	40%
Online Discussions	20%
Labs	20%

A	91-100%
B+	86.5 - 90.99%
B	80 - 86.49%
C+	75.5 – 79.99%
C	70 – 75.49%
D	65 – 69.99%
F	Below 65%

COURSE SCHEDULE:

WEEK	MODULE TOPIC	ACTIVITY	ASSIGNMENTS DUE
Module 1	Intro & Time value of money	Read: Chapter 1 Complete: Module 1 in Canvas	Deliverables <ul style="list-style-type: none">• Online Discussion #1• HW #1

Module 2	NPV	Read: Chapter 2 Complete: Module 2 in Canvas	Deliverables <ul style="list-style-type: none"> • HW #2 • Lab 1
Module 3	Valuing Bonds	Read: Chapter 3 Complete: Module 3 in Canvas	Deliverables <ul style="list-style-type: none"> • Online Discussion #2 • HW #3
Module 4	Value of Common Stocks	Read: Chapter 4 Complete: Module 4 in Canvas	Deliverables <ul style="list-style-type: none"> • HW #4 • Lab 2

Module 5	Net Present Value and Other Investment Criteria	Read: Chapter 5 Complete: Module 5 in Canvas	Deliverables <ul style="list-style-type: none"> • Online Discussion #3 • HW #5
Module 6	Making Investment Decisions with Net Present Value	Read: Chapter 6 Complete: Module 6 in Canvas	Deliverables <ul style="list-style-type: none"> • HW #6 • Lab 3
Module 7	Intro to Risk	Read: Chapter 7 Complete: Module 7 in Canvas	Deliverables <ul style="list-style-type: none"> • HW #7 • Online Discussion #4

	Exam I	Chapters 1 - 7	
Module 8	Risk and Cost of Capital	Read: Chapter 9 Complete: Module 8 in Canvas	Deliverables <ul style="list-style-type: none"> • HW #8 • Lab 4
Module 9	Agency Problems, Compensation, and Performance Measurement	Read: Chapter 12 Complete: Module 9 in Canvas	Deliverables <ul style="list-style-type: none"> • HW #9 • Online Discussion #5

Module 10	Efficient Markets and Behavioral Finance	Read: Chapter 13 Complete: Module 10 in Canvas	Deliverables <ul style="list-style-type: none"> • HW #10 • Lab 5
Module 11	Corporate Financing	Read: Chapters 14, 15 Complete: Module 11 in Canvas	Deliverables <ul style="list-style-type: none"> • HW #11
Module 12	Debt Policy	Read: Chapters 17 Complete: Module 12 in Canvas	Deliverables <ul style="list-style-type: none"> • HW #12

Module 13	Exam II	Chapters 9, 12 – 15, and 17	
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* Syllabus is subject to change at any time please keep track of Canvas announcements in this regard. The updated syllabus will be posted in Canvas under the syllabus section. Follow each week's module outline of topics and deliverables for a more detailed scope of weekly topics, activities and deliverables.

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are *pregnant*, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek *religious accommodations*, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of *gender or sex-based discrimination or harassment*, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7 . You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu . If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu> .

If you are a military *veteran* or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of *mental health* services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of *physical health* services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of *legal* services, please use our readily available services: <http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to *English as a second language (ESL)* should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]

[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional *academic assistance*, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rlc>]

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.
- Students must sign, date, and return a statement declaring that they understand this syllabus.]