



## **Course Syllabus**

### **LMBA 552 Accounting and Financial Leadership**

6 Credit hours

#### **I. COURSE DESCRIPTION**

A study of finance and accounting systems and processes, with a view toward equipping leaders with understanding and using various financial and accounting tools to make wise decisions to strategically advance organizational performance and effectiveness. Focuses on understanding the complex interplay of finance and accounting from a managerial perspective with special emphases being placed on the analysis and use of financial statements (including financial ratios and forecasted), capital budgets, developing and managing financial decisions and directives, and managing the use of equity, leverage, and operational cash flow and corporate financial resources.

**Prerequisites:** Knowledge of the fundamental concepts of financial accounting, corporate finance, economics and statistics

#### **II. ACADEMIC MISSION**

Oral Roberts University's academic mission is to transform students by the power of the Holy Spirit into whole, competent servant-leaders through liberal arts and professional education that is fully Christian. Within a Spirit-filled healing community, administration, faculty, and staff love and serve students by helping them grow in knowledge, skills, wisdom, character, and spirit. Student transformation is measured through the evaluation of student expression of University learning outcomes as demonstrated through the following outcomes.

- 1 Spiritual Integrity
- 2 Personal Resilience
- 3 Intellectual Pursuit
- 4 Global Engagement
- 5 Bold Vision

The last page of this syllabus, "COURSE INVENTORY for ORU's Course Objectives," indicates how this course supports ORU's academic mission and ORU's whole-person approach to learning outcomes.

#### **III. PROGRAM OUTCOMES**

This course supports the program outcomes of the Leadership Masters in Business Administration. An ORU LMBA graduate must acquire a skill set that enables him or her to successfully perform integrative tasks,

including the following Program Outcomes this course supports, marked below in **bold text** and with an asterisk (\*).

**1. Core Business Knowledge \***

Demonstrate in depth understanding of graduate level business knowledge and theory across the major business disciplines.

**2. Ethical Leadership\***

Demonstrate an application of ethical principles in a personalized and preferred leadership structure and style

**3. Global Perspectives\***

Demonstrate cultural sensitivity and respect for global perspectives and an ability to analyze market, economic, social and political trends in a global environment.

**4. Ethical Business Information\***

Demonstrate appropriate ability to ethically identify, access, evaluate, and apply business information in a business environment.

**5. Oral Communication**

Demonstrate competencies in verbal skills using the latest technology when appropriate.

**6. Written Communication\***

Demonstrate competencies in writing using the latest technology when appropriate.

#### **IV. COURSE GOALS**

The course combines the study of accounting and corporate finance. The focus of the accounting component is to assist the graduate management student in understanding managerial accounting using a wide range of applications to calculate cost of products, services, and other cost objects. The knowledge acquired in this course will assist students in the evaluating relevant information for making decisions, planning and control and performance evaluation.

The finance component complements the accounting component by providing insight into the various activities of a firm that affect cash flows and in assisting in developing the analytical skills necessary for evaluating business problems and opportunities from a financial perspective. This knowledge will assist students in better understanding the key concepts related to some of the major decisions facing financial managers.

#### **V. COURSE OBJECTIVES**

**After successfully completing this course, I should be able to:**

1. Understand external and internal factors affecting the financial management of firms.
2. Analyze financial statements to assess a firm's performance.
3. Understand the financial effects of the time value of money
4. Complete the valuation of stocks and bonds
5. Determine the relevant changes in cash flows resulting from firm activities
6. Understand financial management effects on a business operation.
7. Apply decision making tools and techniques used by financial managers.
8. Explain the effect of corporate investment and financing decisions on a firm's value
9. Evaluate the cost flows of a firm's operation
10. Analyze cost-volume-profit (CVP) effects

#### **VI. TEXTBOOK AND OTHER LEARNING RESOURCES**

Before you purchase your required textbook(s), click on the ORU Bookstore link to verify whether digital texts are provided as part of your Follett ACCESS course fee. <http://www.bkstr.com/oralrobertsstore/home>

### Required Materials

- Ehrhardt/Brigham text:  
\*\*Option 1- Loose-leaf Versions with digital eBook and MindTap  
Ehrhardt/Brigham - Bundle:  
Corporate Finance: A Focused Approach Loose-leaf Version  
+ [MindTapV2.0](#) 1 term (6 months) Printed Access Card  
[ISBN:9780357252789](#)  
7th Edition © 2020
- \*\*Option 2 – Standalone digital, with eBook and MindTap  
Ehrhardt/Brigham –  
[MindTapV2.0](#) for Ehrhardt/Brigham's Corporate Finance  
ISBN: 9781337910194  
7th Edition © 2020
- Mowen text:  
\*\* Mowen, Hansen, Heitger - Managerial Accounting: The Cornerstone of Business Decision-Making  
w/CengageNowV2, 7/e, 2018 Cengage  
Standalone digital with eBook and CengageNowV2 = 9781337115919  
Package: LLF /w CengageNowV2: 9781337948906

This course uses courseware, so you cannot opt-out of the ACCESS program.

### Other required materials:

- Microsoft Office – Word, PowerPoint and Excel
- Financial Calculator

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- Microsoft Office – Word, PowerPoint and Excel
- Financial Calculator

### Optional Materials

**Textbooks:** None

**Other:** None

## VII. POLICIES AND PROCEDURES

### A. University Policies and Procedures

1. **Plagiarism:** The ORU Catalog explicitly addresses the issue of plagiarism. Make sure you know [ORU's policy on plagiarism](#) and [what is considered plagiarism](#).
2. **Privacy:** By law, students are entitled to privacy regarding their records. The Family Educational Rights and Privacy Act of 1974 (FERPA), as amended and available in the [ORU University Catalog](#), sets forth requirements designed to protect the privacy of student education records. The law governs access to records maintained by educational institutions and the release of information from those records.

**3. Whole Person Assessment Requirements:**

- a. Specify which, if any, Whole Person Assessment requirements there are for this course.  
None for this course.

**B. School and/or Department Policies and Procedures**

1. **Participation:** Participation in each online class through discussion forums, assignments, and all other course activities count as your attendance in the course. Lack of participation can reduce a student's grade or deny credit for the course.
2. **Class Assignments**
  - a. Students need to have the appropriate textbooks, course materials, and other supplies as designated by the professor.
  - b. Professors may refuse to accept an assignment if it has inappropriate content, does not meet the assignment's criteria (e.g., not typed, incorrectly documented), is incomplete, is suspected of plagiarism, or is turned in too late.
3. **Late Work**
  - a. The student is responsible for obtaining class assignments and materials, and all work is expected to be completed as scheduled. The professor may not accept late work, or it may result in a lower grade. Computer or Internet malfunctions do not constitute an excuse for late work; students should have their work prepared in time to ensure that they can get it completed, edited, and proofread prior to the instructor's due date. These responsibilities assist the student in professional development.
  - b. Generally, assignments missed from a serious sickness or family crises can be made up and the instructor should be notified as soon as possible to reach an agreement on due dates and possible penalties. Each instructor has his or her own late-work policy. Instructors use their own judgment in accepting late work.
4. **Incompletes**

On rare occasions, the grade of "I" may be given for work that is incomplete at the time grades are given. It is given only after the instructor and the department chair or college dean approve a petition submitted by the student that his or her work is incomplete for good cause. Good cause typically consists of a catastrophic event in which the student is prevented from completing the course requirements. It is the responsibility of the student to initiate the petition through <http://petitions.oru.edu>, make up any incomplete work, and ask the instructor to submit a grade change to the registrar. If the work is not completed by the end of the subsequent session, the incomplete will automatically convert to an "F." For graduating seniors, the degree will be awarded in the term that the student completes his or her course work, not the final term of enrollment.
5. **Citations**

Textbook(s) and materials for the course are listed using standard [citation style](#) (APA, MLA, Chicago, Turabian, etc.). Since other styles may be used in disciplines other than the one used in this course or school, the [ORU Citing and Documenting Sources](#) pages offer a collection of styles students may choose from. This course asks that students be consistent in whatever style they use throughout the course.

**C. Online Programs Policies and Procedures**

1. **Communicating with your Instructor:** All email communication between students and faculty will be through their ORU.edu emails.
2. **Learning Community:** Online learning community is established through active participation in the threaded weekly discussions. The mutual exchange of ideas, information, and experiences is

an essential part of the learning process, and students are encouraged to use the discussion forum as virtual classroom platform.

**3. ADA and Students with Disabilities:**

- Click here (<http://www.brightspace.com/about/accessibility/>) to view Desire2Learn's "Accessibility Resources for Students with Disabilities."
- Students requiring Disability Services from ORU, <https://goo.gl/dLHnnM>
- Desire2Learn (D2L) Accessibility Guidelines and Checklist: <https://goo.gl/Ck4RwY>
- D2L Accessibility Policy: <https://www.d2l.com/accessibility/>

**4. Useful Links for Online Students:**

- [Student Learning Glossary](#)
- Library: <http://library.oru.edu>.
- D2L Helpdesk: [d2lhelp@oru.edu](mailto:d2lhelp@oru.edu)
- I.T. Student Helpdesk: [studenthelpdesk@oru.edu](mailto:studenthelpdesk@oru.edu)
- [Netiquette and Online Discussions: https://goo.gl/f744AY](https://goo.gl/f744AY)
- Contact the University: please [fill out this online form](#). Please first contact your instructor for assistance with any matter specific to the course.

**D. Course Policies and Procedures**

- 1. Evaluation Procedures:** The final grade will be based on forum discussions, projects, and a final exam. The weight of each item is included in the Course Calendar. Extra credit items are not offered in this course.

Grade Weight	Category
13%	Forum Discussions
3%	Accounting Adaptive Learning
28%	Accounting Chapter CengageNow2 Exercises
15%	Finance Chapter Assignments
13%	Finance Excel Assignments
6%	Accounting Mid-Term Exam
6%	Finance Mid-Term Exam
7%	Accounting Final Exam
7%	Finance Final Exam
<hr/>	
100%	

**2. Grading Scale:**

A=90-100% B=80-89% C=70-79% D=60-69% F=59% and below.

**3. Other Policies and/or Procedures:** Homework Submission Procedures and Late Policies

- (1) Managerial Accounting (Mowen/Hansen/Heitger) - All assignments must be completed using the CengageNow2 homework software platform.
- (a) Adaptive Learning Study Tool is assigned for each chapter. You will have unlimited attempts to assess your knowledge of the chapter materials through the use of multiple-choice questions. The adaptive learning study tools for each chapter is open through the date of the applicable exam (midterm or final). The lowest adaptive learning assignment will be dropped from the final course grade calculation.
- (b) Accounting Chapter CengageNow2 Exercises are assigned for each chapter. Before beginning Chapter 1, you should complete the "Startup Assignment", which provides a

review of basic math concepts and guidance on using the CengageNow2 software. You will have 2 attempts with 1 “check my work” allowed per attempt. The lowest Chapter Exercise set will be dropped from the final course grade calculation.

- (2) Corporate Finance (Ehrhardt /Brigham). All assignments must be completed using the MindTap homework software platform. Each chapter has a theory assignment and a quantitative problem set. Before beginning the finance assignments, complete the review of Excel and Accounting assigned in week 1.
  - (a) Chapter Assignments are generally more theory focused. You have 3 attempts with the average of your attempts score. The lowest Chapter Assignment will be dropped from the final course grade calculation.
  - (b) All chapters, excluding 1 and 13, have Excel Online Activities to solve problems. Each problem includes an Excel video to assist with the completion of the problem. In addition, you may check your work 3 times prior to submission. The 2 lowest Excel problem score will be dropped from the final course grade calculation.
- 2) All Finance Corporate homework assignments are to be submitted by **11:59 pm** Sunday on the designated due date. The CengageNow Managerial Accounting software has a **default time due of 11:55 pm**. Please note the time difference. You will be automatically be assessed a **20% late penalty for all assignments submitted after the due date.** The assignments will remain open until Friday 11:55 pm after the due the date for late submissions. Detail feedback of the correct solution will be available beginning at 11:56 pm on Friday after the due date.

## VIII. COURSE CALENDAR

The Course Calendar shows the specific learning activities and assessments for this course, along with their respective grade weights. The far-right column lists the Course Objectives (CO) that support the corresponding Assessment in column 2. Further descriptions for activities and assessments are in their respective weeks in D2L. When applicable, ¥ Indicates this is a Whole Person Assessment item that is also submitted to the E-Portfolio system. † indicates this is a faith integration item tracked by the program.

<b>Week 1</b>	<b>Introduction to LMBA 552</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen	11	--
	Forum 1: Cost Information and Ethical Behavior	2	1%
	Homework 1a: Corporate Finance (Chapter 1)	2	1%
	Homework 1b: Managerial Accounting (Chapter 1&2)	5	4%
<b>Week 2</b>	<b>Financial Statements, Cash Flow and Taxes</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen	6	--
	Forum 2: Statement of Cash Flow - Ethical Issues	2	1%
	Homework 2a: Corporate Finance (Chapter 2)	2.5	1%
	Homework 2b: Corporate Finance (Chapter 2) - Excel Online Activities	2.5	1%
	Homework 2c: Managerial Accounting (Chapter 14)	5	2%
<b>Week 3</b>	<b>Financial Statement Analysis</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen	7	
	Forum 3: Manipulation of Ratios and Ethical Behavior	2	1%
	Homework 3a: Corporate Finance (Chapter 3)	2.5	1%
	Homework 3b: Corporate Finance (Chapter 3) – Excel Online Activities	2.5	1%
	Homework 3c: Managerial Accounting (Chapter 15)	4	2%
<b>Week 4</b>	<b>Cost Behavior and Costing of Products</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen	9	--
	Forum 4: Assigning overhead to jobs	2	1%
	Homework 4a: Managerial Accounting (Chapter 3)	3	2%
	Homework 4b: Managerial Accounting (Chapter 4)	3	2%
	Homework 4c: Managerial Accounting (Chapter 5)	3	2%
<b>Week 5</b>	<b>Time Value of Money, Bonds and Process Costing</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen	9.5	--
	Forum 5: Means/Simpson Case - Ethical Behavior	2	1%
	Homework 5a: Corporate Finance (Chapter 4)	1.5	1%
	Homework 5b: Corporate Finance (Chapter 4) - Excel Online Activities	1.5	1%
	Homework 5c: Corporate Finance (Chapter 5)	1.5	1%
	Homework 5d: Corporate Finance (Chapter 5)- Excel Online Activities	1.5	1%
	Homework 5e: Managerial Accounting (Chapter 6)	3.5	2%
<b>Week 6</b>	<b>Risk and Return, Managerial Accounting Mid-term Exam</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen/ Study for Accounting Mid-term Exam	10	--
	Forum 6: Activity-Based Product Costing and Ethical Behavior	2	1%
	Homework 6a: Corporate Finance (Chapter 6)	1.5	1%
	Homework 6b: Corporate Finance (Chapter 6) – Excel Online Activities	1.5	1%
	Homework 6c: Finish all Week 1-5 Adaptive Learning	--	1.5%
	Project 6d: Midterm Managerial Accounting (Chapters 1- 6, 14 and 15)	2.5	6%
<b>Week 7</b>	<b>Corporate and Stock Valuation, CVP, Decision Making</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen	9.5	--
	Forum 7: Make or Buy: Ethical	2	1%
	Homework 7a: Corporate Finance (Chapter 7)	1.5	1%
	Homework 7b: Corporate Finance (Chapter 7) – Excel Online Activities	1.5	1%
	Homework 7c: Managerial Accounting (Chapter 7)	3.5	2%
	Homework 7d: Managerial Accounting (Chapter 8)	3.5	2%

<b>Week 8</b>	<b>Profit Planning and Flexible Budgets, Finance Mid-Term Exam</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen / Study for Finance Mid-term	9	--
	Forum 8: Budgetary Performance, Rewards, Ethical Behavior	2	1%
	Homework 8a: Managerial Accounting (Chapter 9)	3.5	2%
	Project 8b: Midterm Exam: Corporate Finance (Chapters 1 -7)	2.5	6%
<b>Week 9</b>	<b>Cost of Capital, Standard Costing, Variance Analysis, Evaluation</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen	9.5	--
	Forum 9: Standard Costing, Ethical Behavior, Usefulness of Costings	2	1%
	Homework 9a: Corporate Finance Chapter 9	2	1%
	Homework 9b: Corporate Finance (Chapter 9)- Excel Online Activities	1	1%
	Homework 9c: Managerial Accounting Chapter 10	3.5	2%
	Homework 9d: Managerial Accounting Chapter 11	3	2%
<b>Week 10</b>	<b>Capital Investment Decisions, Evaluating Cash Flows and Risk Analysis</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen	11	--
	Forum 10: Capital Investment and Ethical Behavior	2	1%
	Homework 10a: Corporate Finance (Chapter 10)	2	1%
	Homework 10b: Corporate Finance (Chapter 10) – Excel Online Activities	1	1%
	Homework 10c: Corporate Finance (Chapter 11)	2	1%
	Homework 10d: Corporate Finance (Chapter 11) - Excel Online Activities	1	1%
	Homework 10e: Managerial Accounting (Chapter 12)	3.5	2%
<b>Week 11</b>	<b>Corporate Valuation, Financial Planning, Governance and Distributions</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen	8.5	--
	Forum 11: Agency Conflicts	2	1%
	Homework 11a: Corporate Finance (Chapter 12)	2	1%
	Homework 11b: Corporate Finance (Chapter 12) – Excel Online Activities	1.5	1%
	Homework 11c: Corporate Finance (Chapter 13)	2	1%
	Homework 11d: Corporate Finance (Chapter 14)	2	1%
	Homework 11e: Corporate Finance (Chapter 14) – Excel Online Activities	1.5	1%
<b>Week 12</b>	<b>Working Capital, International Finance &amp; Emerging Topics</b>	<b>Hours</b>	<b>Weight</b>
	Read/View/Listen	9	--
	Forum 12: Transfer Pricing and Ethical Issues	2	1%
	Homework 12a: Corporate Finance (Chapter 16)	2	1%
	Homework 12b: Corporate Finance (Chapter 16)- Excel Online Activities	1	1%
	Homework 12c: Corporate Finance (Chapter 17)	2	1%
	Homework 12d: Corporate Finance (Chapter 17) – Excel Online Activities	1	1%
	Homework 12e: Managerial Accounting (Chapter 13)	3.5	2%
<b>Week 13</b>	<b>Final Exams</b>	<b>Hours</b>	<b>Weight</b>
	Study for Finance and Accounting Final Exams	8	--
	Forum 13: What I Learned †	2	1%
	Project 13a: Managerial Accounting Final Exam	3	7%
	Project 13b: Corporate Finance Final Exam	3	7%
	Homework 13c: Finish all Week 6-13 Adaptive Learning (Chapters 7-13)	--	1.5%
<b>Course Total</b>	Total estimated hours based upon an average of 20 hours a week for 13 weeks	252.5	100%



## IX. COURSE INVENTORY

For ORU's University Outcomes

### LMBA 552

This inventory indicates the extent to which this Course's Objectives contribute to the Outcomes of its primary Program, and aligned upward to one or more of ORU's University Outcomes (in grey below):

- **Significant Contribution** – Addresses the outcome directly and includes targeted assessment.
- **Moderate Contribution** – Addresses the outcome directly or indirectly and includes some assessment.
- **Minimal Contribution** – Addresses the outcome indirectly and includes little or no assessment.

OUTCOMES	Significant	Moderate	Minimal
<b>1. Spiritual Integrity</b>			
<b>PO4. Ethical Business Information:</b> Demonstrate appropriate ability to ethically identify, access, evaluate, and apply business information in a business environment.		X	
• CO6. Understand financial management effects on a business operation.		X	
<b>2. Personal Resilience</b>			
<b>3. Intellectual Pursuit</b>			
<b>PO1. Core Business Knowledge:</b> Demonstrate in depth understanding of graduate level business knowledge and theory across the major business disciplines.		X	
• CO2. Analyze financial statements to assess a firm's performance.		X	
• CO3. Understand the financial effects of the time value of money		X	
<b>PO6. Written Communication:</b> Demonstrate competencies in writing using the latest technology when appropriate.		X	
• CO8. Explain the effect of corporate investment and financing decisions on a firm's value		X	
• CO9. Evaluate the cost flows of a firm's operation		X	
<b>4. Global Engagement</b>			
<b>PO3. Global Perspectives:</b> Demonstrate cultural sensitivity and respect for global perspectives and an ability to analyze market, economic, social and political trends in a global environment.		X	
• CO1. Understand external and internal factors affecting the financial management of firms.		X	
<b>5. Bold Vision</b>			
<b>PO2. Ethical Leadership:</b> Demonstrate an application of ethical principles in a personalized and preferred leadership structure and style		X	
• CO7. Apply decision making tools and techniques used by financial managers.		X	

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This syllabus is subject to change without notice up until the first day of the semester.  
 Oral Roberts University | 7777 S. Lewis Avenue, Tulsa, OK 74171  
 E-mail: [online@oru.edu](mailto:online@oru.edu) | Web site: <http://www.oru.edu>