Bemidji State University

MBA 5100: Survey of Accounting and Finance Concepts

A. COURSE DESCRIPTION

Credits: 3
Lecture Hours/Week: 0
Lab Hours/Week: 0
OJT Hours/Week: *
Prerequisites: None
Corequisites: None
MnTC Goals: None

This course provides a survey of relevant financial accounting, managerial accounting, and managerial economic and finance concepts and processes. The course includes the application and use of financial statements in decision making, with the analysis of internal controls concepts, and evaluation of cash flows. Business ethics will be applied to cost concepts, cost systems, and budgetary planning and controls. Evaluation of relevant cost, opportunity cost, and sunk cost as related to short-run financial decisions. Evaluation of long-run financial decisions, which incorporate the concepts of the cost of capital and the time value of money. The application and evaluation of discounted cash flow methods. The various concepts and processes will be combined to create shareholder value.

B. COURSE EFFECTIVE DATES: 05/11/2016 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

1. Accounting Concepts
2. Financial Statement Analysis
3. Regulations
4. Business Ethics
5. Finance Concepts
6. Evaluation of short-run and long-run financial decisions

D. LEARNING OUTCOMES (General)

1. Demonstrate knowledge of the elements of the balance sheet as it relates to corporations (assets, liabilities, and stockholders' equity).
2. Be able to prepare a statement of cash flows.
3. Demonstrate knowledge of the difference between financial accounting and management accounting.
4. Analyze cost behavior and perform cost-volume-profit analysis.
5. Understand how to apply the concepts of the time value of money to basic capital budgeting decisions.
6. Demonstrate knowledge of the fundamentals of finance including goals of the firm and corporate governance, firm value, risk, financing, debt, and payout policy.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus
G. SPECIAL INFORMATION

None noted