Course: ACCTG* 034 BUSINESS FINANCIAL PLANNING Using EXCEL

Section: This is an 8-week ON-LINE short course.

Semester: Spring 201x

Instructor: Johnnie Hui, MPA, CPA, CGMA
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Office: Part Time Faculty Center.

Office Hours: By appointment

Prerequisite: Accounting 1A, or demonstrated subject/skill proficiency.

Publisher: McGraw Hill Education

This Accounting 34 section is an online class. Course material is presented in the textbook, along with online tutorial video lectures and homework demonstrations, homework problems with online feedback, online chapter tests, and an instructor-monitored discussion forum in CANVAS Learning web-site.

You may purchase the customized textbook online or at the Mission College Bookstore. For each chapter, you’ll read the textbook, view the online material, complete homework problems with online feedback, and ask questions on the discussion board, take practice quizzes, then take an online graded chapter test. Review material will prepare you for the midterm and final exams.

One of the best things about this class is the Discussion Forum @CANVAS Learning website, a 24-hour / 7-day study group that I monitor daily. Students are encouraged to ask questions here. Other benefits include flexible scheduling—there is no scheduled time that you must be online, and interactive homework help. Students may e-mail for one-on-one communication.

An online accounting class is not appropriate for all students. However, if you are self-disciplined and have good study skills, it may be a good option for you. Although you will not attend weekly classes at Mission College, please arrange your schedule to allow at least 4 hours per week on this course.

Now, begin your first week assignment on CANVAS Learning website. Under the “MODULE” folder, there are sub-folders of weekly assignment. Each weekly folder has PowerPoint of the chapter, example of chapter homework problems, project instruction in writing (Microsoft Word) and in video (MP4), Excel notes and practice exercises for the chapter homework and solution for previous projects and homework).

Students taking this section must have access to the Internet. Please attend the orientation on first Saturday at noon (Refer to the College Schedule of Classes for Date & Time & Room#). If you do not attend orientation, or notify the instructor in advance that you cannot attend, you will be dropped from the class. You may contact the instructor at johnnie.hui@wvm.edu. The purpose of the orientation is to communicate the purpose, requirements, and structure of the course. Students want to add this section on or after the orientation, must contact the instructor directly.
Course Objectives and Student Learning Outcomes:
This course combines the theory and procedure of business financial planning and analysis with the use of the spreadsheet program Excel. Students apply these procedures to actual cases through lecture, reading, problems, and project assignments. Students build their own Excel spreadsheet models for loan amortization, break even analysis, capital budgeting and project selection, lease versus buy analysis, and net present value and the time value of money. After satisfactory completion of this course, students will demonstrate knowledge of Excel. Students will use Excel spreadsheet software to perform a wide variety of financial analysis.

Procedures:
You will complete two tutorials and four projects using Excel spreadsheet software. Related reading assignments and homework problems will be completed prior to each lab project. In addition, midterm and final exams will test your knowledge of course materials.

Description of Projects:
1. Excel Tutorial I: In this project, you will learn how to create, save and print an Excel spreadsheet. You will start the Excel program, enter data, formulas and functions, use the menus and toolbars, edit your worksheet, change column width and row height, and print your worksheet using margins, page breaks, headers and footers.

2. Excel Tutorial II: In this project, you will learn some of the more advanced features of Excel including formatting using styles, using multiple worksheets and workbooks, creating charts, and drawing objects. For more experienced Excel users, an alternate assignment is to learn how to manage a database.

3. Loan Amortization Schedule: In this project, you will set up a loan amortization schedule indicating monthly payments, amount applied to Interest, amount applied to principal, and the remaining loan balance. You will show how varying the payment amount can have a significant Impact on the term of the loan and use the Excel functions to determine the effective rate of Interest. This model can easily be adapted to analyze your own loan or mortgage.

4. Capital Budget: You will estimate the annual cash flows associated with a major capital expenditure. Your estimate will be based on the various costs of the project over time (purchases price, transportation, Installation, and maintenance costs) as well as benefits form Increased revenue, lower operating costs, depreciation and the resulting tax savings. Then you will recommend acceptance or rejection of this project based on Its Payback, Net Present Value (NPV), and Internal Rate of Return (IRR).

5. Lease vs. Buy Analysis: The equipment analyzed in your capital budgeting project can be either purchased or leased. You will recommend the better financing alternative based on purchase price, lease payments, tax rate, maintenance costs, and depreciation rates. This model can easily be adapted to analyze your own financing dilemma of leasing or buying an automobile.

6. Breakeven Analysis & Graph: You will analyze the effect of a firm's operating leverage by determining the sales breakeven point under two different capital structures. The breakeven point will be based on assumptions for sales price, variable costs and fixed costs. You will show your results both numerically and graphically.
Grading:
Your course grade will be based on the following:
1. Excel Tutorial 1  
   50 points
2. Excel Tutorial 2  
   50 points
3. Loan Amortization Schedule & Analysis  
   100 points
4. Capital Budget  
   100 points
5. Lease vs. Buy Analysis  
   100 points
6. Breakeven Analysis & graph  
   100 points
7. Homework  
   80 points
8. On-line Discussion  
   80 points
9. Midterm Exam  
   140 points
10. Final Exam  
   200 points
Total  
1,000 points

Letter grade will be awarded on the following scale: A = 90%, B = 80%, C = 70%, D = 60%, F = below 60%.

Credit/No Credit Option:
Students must submit a P/NP Form to A & R by the end of the second week of the semester (30% mark of a shorter term course) (per Title V § 55022). Students can get this form from the student portal. Note a Pass (P) is given for a grade of “A”, “B”, or “C”, a No Pass (NP) is given for a grade or “D” or “F” (per Title V § 55023).

Return the completed & signed form by the deadline (within the first week of the course) posted for your section available on the MC Portal Admissions & Records page any of the three ways below:
a. By Email: Scan and attach form to email. Send to ASKMC@MissionCollege.edu
b. By Fax to: (408) 980-8980
c. In-Person: Admissions & Records Office during posted open hours
A & R will use the postmark or receipt date (whichever is earlier) to determine whether the submission was timely.

Academic Integrity
Academic integrity is expected from all students. Any student caught cheating or behaving unethically, in any manner, in this class will not be allowed to drop the class and will automatically receive a grade of “F” in the course for the semester. The burden of proof will be on the students Involved to convince the instructor that a violation did not happen.

Specific examples of cheating include but not limited to:
1. Copying from someone else’s exam, quiz or homework.
2. Allowing another student to copy from your homework, project, quiz or exam.

Examinations:
There is a mid-term and a final exam delivered online (date & time will be updated on CANVAS website).
No make-up exams will be given unless you have a verifiable medical excuse.
If you miss the examination, you will have no points and no “Incomplete” will be granted in this class.
If you don’t come for the Mid-term Exam you will be dropped.
If you don’t come for the Final Exam, you will get a grade of “F”.

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Homework
Assigned homework problems from the textbook should be completed every week and then log into CANVAS Learning web site, to complete the on-line quiz. The solution of the homework problems are asked in the quiz. The quiz should be completed by 11:55 P.M. every Thursday. Time limit for each quiz is 2 hours which is usually not enough time to work on the problems. Therefore, you have to work out all homework answers before log on the quiz. This quiz is your homework so you do not have to turn in your working homework paper. Problem solutions are posted (after due date) for review and discussion.

Project is due by 11:55 A.M on Saturday. Project should be submitted to the digital ASSIGNMENT folder in CANVAS Learning web-site.

Project is graded based on accuracy (50%) and good presentation (50%). Late assignments will be accepted for one-half credit if turned in within a week. No credit will be given if late more than one week.

Withdrawals
It is your responsibility to complete and timely submit a Drop Slip in the admissions office and to notify the Instructor. Non-attendance without an official drop will result in an "F" on the transcript. However, the Instructor reserves the right to drop any student who has not submitted 2 consecutive assignments or has not logged into Angel Learning website for two weeks.

Disability
Mission College makes reasonable accommodations for persons with documented disabilities. Students should notify DISC (Disability Instructional Support Center) located in S2-201 (855-5085) of any special needs.

Unlawful Discrimination/Sexual Harassment Policy:
If you have a complaint or someone has shared information with you as a student or employee that is unlawful discrimination or sexual harassment, contact the Director of Human Resources at West Valley-Mission Community College District, Human Resources Department, (408) 741-2060). If the Director of Human Resources is not available, contact the President of the Mission College at (408) 855-5123.

Emergency Evacuation Procedures:
In the event of an evacuation (when you are in Mission College), the emergency assembly area for is the students parking lot. Take all of your belongings with you and exit the building. Students must familiarize themselves with emergency evacuation procedures and follow these procedures carefully (http://www.wvm.edu/emergency). Any questions should be referred to the instructor or college staff. It is your responsibility to be prepared for an emergency!

To sign up for the emergency notification system (WV-MALERT) for to http://www.wvm.edu/emergency.aspx?id=3480
# Accounting 34 - HUI

## Course Syllabus

### Calendar

<table>
<thead>
<tr>
<th>Week</th>
<th>CH.</th>
<th>Topic</th>
<th>Assignments Due by Thursday</th>
<th>Projects Due by Saturday 11:55 P.M.</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>Introduction to Excel &amp; The Time Value of Money</td>
<td>Text CH. 9 Problems: 1, 3, 4, 5, 7 &amp; 21.</td>
<td>Excel Tutorial I</td>
</tr>
<tr>
<td>2</td>
<td>12</td>
<td>More Excel Exercises Capital Budgeting</td>
<td>Text CH. 12 Problems: 1,3,6,10,13 &amp; 15</td>
<td>Excel Tutorial II</td>
</tr>
<tr>
<td>3</td>
<td>9</td>
<td>Loan Amortization</td>
<td></td>
<td>Loan Amortization</td>
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<tr>
<td>4</td>
<td>4/25</td>
<td>Capital Budgeting</td>
<td></td>
<td>Mid-Term Exam. On Saturday (Multiple Choice Quest. Ch.9 &amp; 12 &amp; projects)</td>
</tr>
<tr>
<td>5</td>
<td>5/02</td>
<td>Capital Budgeting</td>
<td></td>
<td>Capital Budgeting</td>
</tr>
<tr>
<td>6</td>
<td>5/09</td>
<td>Lease Financing</td>
<td>Text CH. 16 Problems: 20, 22 &amp; 16B-1(P510)</td>
<td>Lease Vs Buy Analysis</td>
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<td>7</td>
<td>5/16</td>
<td>Breakeven Analysis &amp; Graph</td>
<td>Text Ch. 5 Problems: 1, 3, 5,7 &amp; 9.</td>
<td>Breakeven Analysis &amp; Graph</td>
</tr>
<tr>
<td>8</td>
<td>5/23</td>
<td></td>
<td></td>
<td>Final Examination (on Saturday) M. Choice &amp; Projects (Ch. 12, 16 &amp; 5)</td>
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Assignments: Text problems are the on-line quiz questions and due by 11:55 P.M. on Thursday
Projects have to be submitted to digital ASSIGNMENT folder in CANVAS learning web-site.

An UPDATED syllabus will be posted on CANVAS during the semester.