

Professors

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Learning Outcomes

Upon completion of this course students will be able to

- describe a set of financial statements and the information they contain.
- compute and evaluate financial ratios using financial statements.
- prepare a cash budget and a set of pro-forma financial statements.
- calculate a business's EBT and EPS for alternative capital structures.
- prepare a break-even analysis, compare the impact on CM, EBIT, EBT and EAT with changes in operating and financial leverage.
- explain the principles of working capital management in relation to matching of maturities, liquidity and business expansion.
- evaluate proposals for changes in working capital policy.
- evaluate alternative sources of short-term financing.

Course Objectives

This course will cover the following content:

- The relationship between accounting and economics
- Studying various methods of maximizing shareholder wealth
- Prepare and analyze the basic financial statements – balance sheet, income statement, statement of retained earnings and cash flow statement
- Calculate several financial ratios and compare to industry or competitor ratios
- Financial forecasting using two methods
- Calculate break even
- Define

Evaluation Procedure

Term Performance	25%
Mid	

Course Schedule

Note: This is a generic schedule only roughly applicable to all classes.

Week of:		Tue. Sep. 6 - College-wide orientation day Wed. Sep. 7 - Classes begin Mon. Oct. 10 - Thanksgiving Day (no classes) Fri. Nov. 11 - Remembrance Day (no classes) Tues. Dec. 6 - Last day of regularly-scheduled classes	
Sep	5 th	Introduction to Financial Management	Ch 1
Sep	12 th	Financial Statements, Cash Flow, Taxes	Ch 2

SKILLS ACROSS THE BUSINESS CURRICULUM

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

STUDENT CONDUCT AND ACADEMIC HONESTY

What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

What is Cheating?

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

What is Plagiarism?

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

“Intentional plagiarism is the deliberate presentation of another’s work or ideas as one’s own.” Intentional plagiarism can be a copy of material from a journal article, a book chapter, data from the Internet, another student, work submitted for credit in another course or from other sources.

“Unintentional plagiarism is the inadvertent presentation of another’s work or ideas without proper acknowledgement because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act of deceit.”

What are the Students’ Responsibilities to Avoid Plagiarism?

Students