

## Fall 2025 Syllabus

# Accounting for Decision Making

## BUS 6015: Face-to-Face

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### Course Information

- **Course Dates:** 9/02/2025 - 12/21/2025
- **Location:** Mission Valley Regional Center
- **Room/Time:** Thursdays: Rm 315 (3<sup>rd</sup> Floor), 5:30 pm to 8:15 pm
- **Required Textbooks (e-Book):** Financial & Managerial Accounting by Carl Warren, Jefferson Jones, William B. Tayler | 17th Edition | Copyright 2026 | ISBN-13: 9798214040301
- **Credit Hours:** 3 Credit Hours
- **Drop Date:** 9/14/2025: Last day to drop
- **Attendance Requirement:** Any four (4) class absences during the semester will result in the student being dropped from the course. Students are allowed up to three (3) provided they have prior authorization from the instructor and a valid reason (sickness....).
- **Course Requirements:** CengageNowv2 Access
- **Course Tools:** Excel, Calculator, Internet device.
- **Time Zone:** All assignments open at 1:00 am and close at 11:59 pm in Pacific time. Please make sure that you coordinate the time if you are in a different time zone. Again, do not wait till the last minute to get the assignments completed.

### Instructor Contact Information

- **Professor:** Dr. Marc Lafond: PhD: Business Admin/Finance Management, MBA: Majors: Finance & Accounting
- **Email:** Canvas Inbox (preferred method of contact) or [mlafond@pointloma.edu](mailto:mlafond@pointloma.edu)
- **Office Hours:** I conduct ZOOM appointments. Email me at [mlafond@pointloma.edu](mailto:mlafond@pointloma.edu) to make an office hour appointment though zoom.

## PLNU Mission Statement

### To Teach ~ To Shape ~ To Send

Point Loma Nazarene University exists to provide higher education in a vital Christian community where minds are engaged and challenged, character is modeled and formed, and service is an expression of faith. Being of Wesleyan heritage, we strive to be a learning community where grace is foundational, truth is pursued, and holiness is a way of life.

## Fermanian School of Business Mission Statement

### Character – Professionalism – Excellence – Relationships – Commitment - Innovation

As members of a vital Christian community, we strive to provide high quality business programs that equip students to make a positive impact in their workplace and community by connecting purpose to practice.

## Course/Catalog Description

This course develops both financial and managerial accounting concepts required by managers to analyze and communicate financial and other information as it relates to effective decision making in the coordination of managerial and organizational activities. Topics include financial statement analysis, capital and financial budgeting, performance measurement, cost-volume-profit relationships, and incremental analysis.

## Course Learning Objectives

This course will be problem and case-study intensive and upon successful completion of this course, you, the student, should be able to:

- Explain financial accounting concepts, including all components of financial statements (PLO 1).
- Analyze and evaluate financial statements, including understanding the limitations of accounting information for business decision purposes (PLO 3).
- Exhibit an understanding of managerial accounting concepts, including: capital and financial budgeting, performance measurement, cost-volume-profit relationships, and incremental analysis (PLO 1).
- Analyze business issues through the application of accounting, economic and management theory and concepts (PLO 2 & 3).
- Collaborate in groups to evaluate issues and present solutions using accounting concepts (PLO 3, 6 & 7).
- Explain the ethical impacts of business decisions using accounting theory and concepts (PLO 5).

## Instructor Communication (RSI): Email / Zoom /Feedback

I am looking forward to working closely with you this semester. I am here to answer questions, offer feedback, discuss a course concept, or just listen. I can also direct you to resources to help you meet challenges you face outside of course. So, you can expect me to play an active role in our course. Personal communication between the instructor and students will take place after class, within Canvas discussions, office hours, PLNU email, announcements, and assignment feedback. I will regularly check emails Monday–Sunday and respond within 12 hours. So, the best way to contact me is through PLNU email for the fastest response. **Do not** email me through Cengage for assistance with assignment issues because I do not receive these emails.

When emailing the instructor (PLNU email) use this format in the subject space: **Last name, first name, course name, place of course, and issue/problem. Example: Smith, Susan, Accounting, Mission Valley Campus, Chapter 5-#3 Exercise.**

I will post announcements every week, join students in course discussions to help you understand course concepts while providing detailed feedback on assignments within one week upon submission. Zoom meetings with the instructor can be arranged by the student at any time during and outside of office hours. Students just need to email me to set up a time to meet. Please let me know when you need help—that's why I'm here!

## Required Course Material

Financial & Managerial Accounting by Carl Warren, Jefferson Jones, William B. Tayler | 17th Edition | Copyright 2026 | ISBN-13: 9798214040301

## Cengage: Registration / Support

This course requires an online learning platform, CNOWv2. Follow the instructions to get started. To register for CNOWv2, use the CNOWv2 registration link:  
<https://www.cengage.com/dashboard/#/course-confirmation/E-Y84E3K92WQP4C/initial-course-confirmation>

Follow the instructions on screen to create your Cengage account and register for CNOWv2.

Begin your temporary access\* period. For step-by-step instructions, visit the Cengage Start Strong Website.

\*Temporary Access: You can access CNOWv2 for this course until 00:00 AM (UTC) on 09/16/2025 for free. At the end of the temporary access period, you will be prompted to purchase access. Your work will be saved and will be available to you again once you've completed your purchase.

Get help using CNOWv2: <https://help.cengage.com/cnowv2/student/>

Technical Support & Troubleshooting

Our US-based support team delivers answers and advice 24/7 via online chat, Twitter, live phone support (1-800-354-9706) and through Cengage Support Center, which includes helpful articles, and tutorials. If you are having trouble loading CNOWv2, refer to the CNOWv2 System Requirements. If CNOWv2 isn't loading, be sure to visit Tech check to see if there is an outage.

## Canvas Support

If students encounter technical problems with **Canvas**, they must call the **Canvas Help Line (844-612-7421)**. The support is available 24/7 to give assistance. Familiarize yourself with the Canvas website. Access your course directly by typing the following URL:  
<https://PLNU.instructure.com> and using your seven-digit student ID number than your Canvas Username and your birth date (mm/dd/yyyy) as the Password. Go through the Canvas Tutorials. If any student has questions concerning the course, they should contact the instructor ASAP.

## Course Structure/ Approach/ Deadlines

Student learning and course engagement will focus on lecture, e-textbook reading, lecture, in-course exercises, company analysis, Cengage assignments. This is a structured course where homework and tests are open book. So, it is the student's responsibility to meet the scheduled due dates as indicated in the course schedule. A missed deadline without a plausible reason (military duty, surgery, or other emergencies) will amount to a zero score. If you need an extension, obtain the instructor's approval prior to the deadline of an assignment. It is the student's responsibility to keep track of their grades and progress in Canvas. Students who have questions about their grades should email the instructor right away. The instructor has posted office hours in Canvas and on the course syllabus.

**Note:** The schedule and assignments are subject to change at the discretion of the instructor and the college. I will announce changes in course and through PLNU email or Canvas early enough to provide adequate time to complete assignments. It is your responsibility to maintain your schedule. I will not consider an absence an excuse for not keeping your schedule updated. Please check your PLNU email and Canvas announcements daily. Please review the Canvas navigational tabs, syllabus course schedule, announcements, and modules for details regarding assignments and due dates.

## Attendance / Participation /Withdrawal

Course attendance is mandatory. During course periods, students are required to take an active part in the ongoing discussion within lecture and problem solving.

During the semester, attendance will be taken each class period. Students will be dropped from the course, if there is evidence of a failure to keep up with the required assessments. At that point, I will not allow students to reenter the course. Students who do not complete any two weeks of required assignments will be automatically dropped, no exceptions. If you decide to drop the course on your own, you will need to do so officially through Admissions and then notify me, your instructor. If a student does not withdraw from the course and fails to complete the requirements of the course, they probably will receive a failing grade.

## Course Points

The total points a student can earn for this course is 1000. Course failure is achieving points below 600 points. Point totals can be found in the grading section of Canvas and Cengage after completion of an assignment throughout the course. If you have any concerns about point calculations contact the instructor.

## Assignment Test Makeup

All tests are finalized on the due date. Once closed, they will not be open for any reason. Therefore, students cannot make up any test that are past due. However, homework make-up assignments are at the discretion of the instructor. All makeup assignment requests to the instructor must be made through PLNU email. Upon approval of an extension, past due

homework assignments will only be open on the Monday one week before finals week commences.

## Groups

At the beginning of the semester, the instructor will randomly assign students to groups, which can be accessed via the “Groups” tab located in the left-hand navigation panel of Canvas. In addition to group member listings, this tab will include details on two competitive firms within the same industry that each group will analyze. An initial group leader will be designated by the instructor; however, once groups meet for the first time, members may choose to elect a new leader. If a leadership change occurs, the instructor must be notified immediately. The designated leader will serve as the primary coordinator for group activities and act as the liaison between the group and the instructor for any group-related inquiries. Leaders are responsible for initiating contact with all group members and collecting preferred communication information, as well as determining the format and schedule for weekly meetings—whether in person (e.g., at Starbucks) or virtual (via Zoom, Skype, etc.). The main goal of the group is to collaboratively complete the rubric assigned for the corporate analysis as per course schedule. Groups are also encouraged to use this opportunity to function as a study or support system throughout the term. If a group member fails to contribute meaningfully to the project, they must be reported to the instructor without delay. Students who do not actively participate in the group assignments may face removal from the course.

## Group Member Policies

Group members are expected to uphold the following collaborative policies to maintain the integrity, quality, and overall comprehensiveness of the corporate analysis. Each member is expected to contribute relevant data, research, and insights as the group collectively works through the various elements outlined in the rubric. These elements are not to be divided and assigned individually; rather, the group must approach each component together to foster an all-inclusive understanding, promote accuracy and depth in analysis. Active participation in scheduled meetings is mandatory—members who do not attend a meeting will forfeit their points for that week. When completing the Weekly Progress Report, group leaders must list the names of individuals who participated actively in that week’s meeting at the top of the page. Additionally, the report should begin with a clear title identifying the rubric section being addressed, the companies assigned, and the date, time and duration of the meeting. Before each session concludes, the group should establish and communicate the specific objectives for the next meeting, including plans for further research, data collection, and any other relevant criteria. This structured and collaborative approach ensures alignment, accountability, and progress going through the required rubric criteria.

## Assessments

Several assessments will evaluate a student’s course performance. The means of assessment will comprise eleven (11) Cengage Homework Assignments, eleven (11) Cengage Chapter Multiple-Choice Tests, eleven (11) Cengage Chapter Problem Tests, twelve (12) Group Weekly

Progress Report, two (2) major tests (midterm & final) and one (1) Group Company PowerPoint Presentation encompassing a comprehensive industry analysis.

## Weekly Course Schedule

| Course Periods   | Chapters     | Chapter Topics Covered<br>Weekly Progress Report (WPR)                | Due Dates<br>Assignments |       |
|------------------|--------------|-----------------------------------------------------------------------|--------------------------|-------|
|                  |              |                                                                       | OPEN                     | CLOSE |
| WEEK 1<br>9/04   | Chapter 1    | Introduction to Accounting and Business<br>WPR: Group Meet Online     | 9/04                     | 9/10  |
| WEEK 2<br>9/11   | Chapter 2    | Analyzing Transactions<br>WPR: Rubric: Title Page                     | 9/11                     | 9/17  |
| WEEK 3<br>9/18   | Chapter 3    | The Adjusting Process<br>WPR: Rubric: Introduction                    | 9/18                     | 9/24  |
| WEEK 4<br>9/25   | Chapter 4    | Completing the Accounting Cycle<br>WPR: Rubric: Financial Impacts     | 9/25                     | 10/01 |
| WEEK 5<br>10/02  | Chapter 5    | Accounting for Merchandising Businesses<br>WPR: Rubric: News Reports  | 10/02                    | 10/08 |
| WEEK 6<br>10/09  | Chapter 13   | Statement of Cash Flows<br>WPR: Rubric: Horizontal /Vertical Analysis | 10/09                    | 10/15 |
| WEEK 7<br>10/16  | Mid-Term     | Chapter 1-5, & 13                                                     | 10/16                    | 10/22 |
| WEEK 8<br>10/23  | Chapter 14   | Financial Statement Analysis<br>WPR: Rubric: Financial Ratios         | 10/23                    | 10/29 |
| WEEK 9<br>10/30  | Chapter 20   | Cost Volume Profit Analysis<br>WPR: Rubric: Financial Ratio Analysis  | 10/30                    | 11/05 |
| WEEK 10<br>11/06 | Chapter 22   | Budgeting<br>WPR: Rubric: Benchmarking                                | 11/06                    | 11/12 |
| WEEK 11<br>11/13 | Chapter 25   | Differential Analysis<br>WPR: Rubric: Conclusion / Mechanics          | 11/13                    | 11/19 |
| WEEK 12<br>11/20 | Chapter 26   | Capital Investment Analysis<br>WPR: PowerPoint Slides / Mechanics     | 11/20                    | 11/26 |
| WEEK 13<br>11/27 | Holiday      | Thanksgiving Holiday                                                  | 11/27                    | 12/03 |
| WEEK 14<br>12/04 | Presentation | Corporate Analysis Presentation<br>WPR: PowerPoint Slides Draft       | 12/04                    | 12/10 |
| WEEK 15<br>12/11 | Presentation | Corporate Analysis Presentation                                       | 12/11                    | 12/17 |
| WEEK 16<br>12/18 | Final        | Chapters 14, 20,22,25 & 26.                                           | 12/18                    | 12/18 |

## Assessments & Grading Point Scale

| Type of Assignment                               | Quantity | Points Each | Total Points |
|--------------------------------------------------|----------|-------------|--------------|
| Cengage Chapter Homework                         | 11       | 15          | 165          |
| Cengage Chapter Test # 1 Multiple Choice         | 11       | 10          | 110          |
| Cengage Chapter Problem Test # 2                 | 11       | 15          | 165          |
| Weekly Group Progress Report                     | 12       | 15          | 180          |
| Cengage Mid-Term & Final Tests                   | 2        | 70          | 140          |
| Corporate Analysis Video PowerPoint Presentation | 1        | 240         | 240          |
| Total Course Points                              |          |             | 1000 pts.    |

## Letter Grade Scale

| Points             | Grade |
|--------------------|-------|
| 931 - 1,000 points | A     |
| 900 - 930 points   | A-    |
| 870 - 899 points   | B+    |
| 830 - 869 points   | B     |
| 800 - 829 points   | B-    |
| 770 - 799 points   | C+    |
| 730 - 769 points   | C     |
| 700 - 729 points   | C-    |
| 670 - 699 points   | D+    |
| 630 - 669 points   | D     |
| 600 - 629 points   | D-    |
| <600 points        | F     |

## Weekly Assignments

Refer to the weekly course schedule and the modules tab in Canvas for assignments and due dates. Chapter assignments will only be open for one week. It is advised that students sufficiently review the chapter material (e-texts, PowerPoints and videos) to obtain optimal assignment and test scores. Learn time management skills by putting time aside to get your work completed promptly. Once closed the assignments will not be reopened. Additionally, there is not an option to stop and start the tests. Once a test is open, it must be completed.

## Cengage Weekly Chapter Homework

This assignment will comprise the learning objectives that are listed on the first page of each textbook chapter. Students will have unlimited attempts to complete these exercises. There is no time limit for the homework. Students can submit homework prior to the scheduled deadline but will not be able to submit a homework assignment after the scheduled deadline. I will be monitoring the homework as students work through each attempt while providing constructive feedback to guide students along the way to achieve success within the assignment. I cannot read minds when reviewing attempts. So, I expect that when students are confused about a step



or not understanding a principle, immediately send me a message through Canvas inbox. To access the assignments, click on assignments in the navigational tab of canvas, and select the chapter designated for a particular week. It is encouraged that students read each chapter e-text, watch the lecture and chapter videos in Cengage Course Resources before starting the homework. At any point while completing this assignment, if you get stuck contact the instructor but only through Canvas or Point Loma email.

## **Cengage Chapter Test # 1**

This multi-choice chapter test will consist of applying all the chapter learning objectives. There are thirty questions in each test timed to be completed within two hours. Students will have one attempt at picking the correct answer for each question. Once started this test must be completed. So, there is no stopping and starting the test. Ensure that you have put enough time aside and have a good internet connect. A student can submit the test prior to the scheduled deadline but will not be able to submit a test after the scheduled deadline as indicated in the course syllabus. I will evaluate the test once completed by the student providing feedback as to areas needed for additional study for improvement. It is encouraged that students review e-text concepts, watch the resource videos, take the practice quizzes, and review the exercise videos. If students have any questions, they should contact the instructor before starting the test. The multiple-choice (Test # 1) scores will not be available in Canvas until after the due date. The main reason is to prevent answers to be prematurely distributed to other students that have not completed the test. It is up to the student to write the question down on a multiple-choice test that seems to be a problem or concern and send it to the instructor. The instructor will follow up with the student.

## **Cengage Chapter Problem Test # 2**

In Cengage, test #2 will consist of completing one or more problems located at the end of each chapter. Students will have two attempts (times) at arriving at the correct solution with the highest score counting as the final grade. The test will be timed and must be completed within four hours. There is no stopping and starting the test. Ensure that you have put enough time aside and have a good internet connection. A student can submit the test prior to the scheduled deadline but will not be able to submit a test after the scheduled deadline as indicated in the course syllabus. I will evaluate the test once completed by the student providing feedback as to areas needed for improvement. It is encouraged that before starting the problem test, students should review the exercise and problem lecture videos located in Cengage resources. The Cengage homework exercises and problem test # 2 scores are graded immediately after completion and will show up in Canvas grades. The comprehensive test # 2 problem is located in the Cengage will contain different numerical values for each student. Any questions, contact the instructor before you start the test.

## **Midterm & Final Tests**

These tests will consist of applying learning objectives from the specific chapters as indicated in the course schedule. The tests are in-class open-book tests that must be completed by the end of the class period. Students will have only one attempt at arriving at the correct solution per



question. There is no stopping and starting the test. Ensure that are bringing a computer or similar device to class to access the test through Cengage. It is encouraged that students review e-text concepts, the lecture notes, the lecture videos in Cengage resources, and take the practice quizzes. AI will not be allowed on the test days. Anyone caught will get a zero.

## The Weekly Progress Report

To ensure consistent and meaningful group collaboration, each team is required to meet for a minimum of one hour per week to work collectively on their Corporate Analysis PowerPoint Presentation. The weekly content and expectations are outlined in the course schedule and correspond directly with specific sections of the rubric. Groups must consult the schedule and rubric to determine the exact scope of work due each week. As part of this process, each group must submit a Weekly Progress Report to the instructor in the form of a Word document. This report should contain a detailed written analysis—minimum 500 words—alongside supporting data, charts, graphs, and references that align with the assigned rubric section. At the top of each report, students must include the names of the companies being analyzed, the date and time of the weekly meeting, the total duration of the meeting, the location (physical or virtual), and a list of participating members who contributed to that week's work.

The report should be structured with clear headings to delineate separate activities and must reflect a natural progression from the prior week's efforts. Each submission must be uploaded to the appropriate assignment section in Canvas according to the course timeline. For example, the first entry should be labeled "Week #1 Progress Report," and subsequent reports must follow this format. Reports are due on the same day as the corresponding weekly assignment and will not be accepted past the deadline under any circumstances.

## Cengage Ask the Instructor Tab

**Do not** use the "Ask the Instructor" option located in Cengage. If a student asks for help under this tab, they will receive no response from the instructor. All help questions must be emailed through Point Loma email or Canvas email.

## Corporate Analysis

A sector mutual fund is a type of investment fund that concentrates its holdings in a particular industry or economic sector. Rather than diversifying across many different industries, these funds target specific segments like technology, healthcare, energy, or financial services. The goal is to capitalize on the growth potential of that chosen sector—if it performs well, investors may see significant returns. However, this also comes with higher risk, since poor performance in that sector can lead to losses. Sector mutual funds are often used by more experienced investors as part of a broader portfolio strategy, aiming to tilt their exposure toward areas they believe will outperform the market.

For the Corporate Analysis assignment, students will assume the role of security analysts employed by a mutual fund company, specifically as specialists in sector-based investment portfolios. Their primary objective is to apply their acquired knowledge in accounting and finance to critically evaluate their two assigned companies and determine whether these firms represent value-added opportunities for inclusion in the sector fund. This analysis should consider each

company's financial performance, strategic positioning, and growth potential within the targeted industry. By conducting a comprehensive accounting review, students will assess whether integrating these companies into the portfolio would enhance investor value, drive long-term growth, and ultimately improve the fund's overall return on investment. This exercise emphasizes practical application of accounting and financial theory that sharpens analytical skills essential for investment decision-making.

Students following a rubric will complete a fundamental analysis using the **five** most recent years of financial data. The ratios that must be included in the analysis include the liquidity ratios, activity ratios, debt ratios, profitability ratios, and market ratios. Students will compare ratios within each company (intracompany), between companies (intercompany) and to the industry averages (benchmarking).

Students will search the internet to acquire a copy of both firm's 2022 - 2025 annual reports (SEC Form 10-K). The EDGAR company lookup feature on the U.S. Securities and Exchange Commission (SEC) website is a valuable tool that allows users to search for detailed financial and regulatory information about publicly traded companies. Through this system students can access corporate filings such as annual reports (10-K), quarterly reports (10-Q), insider trading disclosures, prospectuses, and ownership details. Users can perform searches by entering a company's name, ticker symbol, or Central Index Key (CIK) to retrieve official documents that provide insight into the company's performance and compliance. This resource is especially useful for investors, analysts, researchers, and students conducting in-depth corporate evaluations for decision making using the accounting numbers. Additionally, students will need to pay for a month's subscription to Morningstar Data and Analytics services or register for Yahoo Finance to acquire industry ratios **unless** they can acquire them elsewhere.

Students who adhere closely to the rubric guidelines are more likely to achieve higher evaluation scores upon completing their presentations with the required note guidelines. Every member of each group is expected to actively participate in delivering the full twenty-five-minute presentation, ensuring a balanced and collaborative effort. To facilitate seamless transitions between group presentations, it is recommended to preload your PowerPoint slides onto a USB drive or utilize Apple Air-Play. Attendance is mandatory for all students during the two scheduled presentation sessions, unless prior approval has been granted by the instructor for absence. Students that fail to attend both presentation sessions will lose 100 points on their final grade.

Groups should allocate approximately five minutes at the end of their presentation to deliver a well-reasoned concise comprehensive finding identifying with the conclusion criteria in the rubric. Additionally, both the finalized PowerPoint file and a separate document containing a complete set of detailed speaker notes—organized by slide number—must be uploaded to Canvas under the designated assignment section before the conclusion of the course. This ensures that all materials are properly submitted for review and grading.

| <b>RUBRIC for Grading Public Company Analysis</b>                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Point Range</b> | <b>Your Score</b> |
|-------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-------------------|
| <b>Title</b><br><b>WRP Week # 2</b>                                     | Create a descriptive introductory title page that fully encapsulates the main focal point of the group's presentation with a clear, concise headline, relevant imagery or graphics, and a brief subtitle that highlights the key theme of the presentation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>0-5</b>         |                   |
| <b>Introduction</b><br><b>WRP Week # 3</b>                              | Present a comprehensive overview of the firm, beginning with its historical evolution and foundational milestones. Outline the geographic footprint of its operations, including the location of its corporate headquarters, manufacturing facilities, and retail outlets. Include the company's strategic direction articulating its vision and mission statements, which reflect its long-term aspirations and core purpose. Describe the firm's diversified product portfolio, highlighting key categories and flagship offerings. Examine prevailing market dynamics and emerging trends that influence the competitive market landscape, alongside insights into shifting consumer preferences and purchasing behaviors. Finally, the report must assess the role of technological innovation in shaping the firm's operational efficiency, product development, and customer engagement strategies. (2- slide min.). | <b>0-20</b>        |                   |
| <b>Financial Impacts MD&amp;A</b><br><b>WRP Week # 4</b>                | When reviewing a company's MD&A, assess how management explains financial performance, liquidity, and future outlook. This section interprets key changes in revenue, expenses, and cash flow, linking them to market trends or internal actions. Look for clear discussion of risks, strategic decisions, and forward-looking statements that reveal expectations and challenges. Ensure the narrative aligns with financial data and offers insight into both past results and future direction. (2- slide min).                                                                                                                                                                                                                                                                                                                                                                                                         | <b>0-20</b>        |                   |
| <b>News Reports Graph Volume and Stock Price</b><br><b>WRP Week # 5</b> | Create a line graph in excel comprising the last twelve months of daily data using the date, closing prices and trading volume. Accumulate and summarize the firms positive and negative news reports attempting to match high activity in trading volume with stock price movement. Narrow down reasons why high activity in volume occurred. See the instructions in the syllabus on how to put a line graph together. (2- slide min)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>0-20</b>        |                   |
| <b>Horizontal and Vertical Analysis</b><br><b>WRP Week # 6</b>          | Construct a horizontal and vertical analysis using the consolidated income over the past five-year period of data. Using line-item accounts, subtotals, and totals, analyze and report growth patterns, emerging trends, and fluctuations that may signal strategic shifts, operational challenges, or market influences. Provide a narrative that explains the most significant changes—such as notable increases or decreases in revenue, unexpected swings in net income, or shifts in expenses tied to the market, technological investments in assets, or any restructuring efforts. (2- slides min).                                                                                                                                                                                                                                                                                                                 | <b>0-30</b>        |                   |
| <b>Calculate Financial Ratios</b><br><b>WRP Week # 8-9</b>              | A comprehensive financial ratio analysis should be conducted by calculating and interpreting the core categories such as liquidity, activity, debt (leverage), profitability, and market—based on metrics outlined in Chapter # 14 of the Cengage textbook. These ratios should be computed and compared across a three-year period of data to reveal trends, patterns,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>0-40</b>        |                   |

|                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |             |  |
|-------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|--|
|                                                                                                       | and anomalies in financial performance. The liquidity ratios will assess the firm's ability to meet short-term obligations, while activity ratios will evaluate operational efficiency in utilizing assets. Debt ratios will uncover insights into the firm's capital structure and financial risk, and profitability ratios will gauge its ability to generate earnings relative to expenses and assets. Market ratios, including measures like earnings per share and price-to-earnings, will reflect investor sentiment and valuation perspectives. In addition to ratio analysis, a thorough examination of the cash flow statements for each firm over the same three-year span should be included. This assessment will focus on cash flows from operating, investing, and financing activities to understand the firm's liquidity posture, investment strategy, and funding approach. (3- slide min).                                                                          |             |  |
| <b><i>Intracompany<br/>Intercompany<br/>Benchmarking<br/>Analysis</i></b><br><br><b>WRP Week # 10</b> | Students must compare financial ratios on three key metrics: (1) within a company over time (intracompany), (2) across the two competitive companies (intercompany), and (3) against industry averages (benchmarking). Disclose internal trends such as improvements or declines in profitability, liquidity, or efficiency—highlighting strategic outcomes or operational issues. Identify significant competitive strengths or weaknesses relative to peers, assessing market positioning and performance gaps. (3- slides min).                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>0-40</b> |  |
| <b><i>Conclusion</i></b><br><br><b>WRP Week # 11</b>                                                  | This conclusion should draw on each company's financial performance, strategic positioning, and growth potential within the targeted industry. Students must assess whether integrating these companies into the portfolio would enhance investor value, drive long-term growth, and ultimately improve the fund's overall return on investment. Each group member must comment as to if they would personally purchase shares of stock in the two companies analyzed and why (2- slides min).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>0-40</b> |  |
| <b><i>Mechanics</i></b><br><br><b>WRP Week # 12</b>                                                   | The group's presentation must comprise between 20 to 30 slides, each supported by speaker notes containing a minimum of 600 words that thoroughly explained and expanded upon the slide content. The slide wording must strictly adhere to the established presentation requirements and guidelines as outlined in the course syllabus. Maintain consistent use of APA citations, both within the speaker notes and in the bullet points on individual slides. Demonstrate proper integration of research and source attribution. The PowerPoint must have sufficient depth and coverage to effectively deliver a comprehensive 25-minute presentation, aligned with the standards and expectations described in the PowerPoint Slide Presentation Guidelines. The mandatory title slide and reference slide do not require the minimum word count. All sources must be cited, including the annual reports ensuring transparency and credibility in the group's evaluative findings. | <b>0-25</b> |  |
| <b>Maximum Total Points</b>                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>240</b>  |  |

# PowerPoint Slide Presentation Requirements and Guidelines

## Slide Content Formatting

- Use short bullet points or concise phrases—avoid full sentences.
- Limit text quantity to maintain visual clarity and audience engagement.
- Highlight key concepts; avoid overloading slides with detailed explanations.
- Ensure font color contrasts clearly with slide background for readability.
- Use a variety of bullet styles (e.g., checkmarks, arrows, dots) to add visual diversity.
- Space bullet points evenly to make content easy to scan and digest.
- Apply entry animations to bullet points for controlled and engaging flow.

## Speaker Notes

- Each slide (except title and reference) must include a minimum of 600 words in the speaker notes.
- Use speaker notes to fully expand on slide content, this is where the main narrative goes.
- Integrate APA-style in-text citations within the speaker notes to support your analysis.

## Visual Enhancements

- Add at least one relevant visual (charts, graphs, infographics, images) per slide that reinforces the slide's main point.
- Visuals must be high-quality, appropriately sized, and clearly labeled.
- Citation & Documentation
- Cite all annual reports, 10-K filings, and other sources using APA formatting.
- References must appear both in speaker notes and where appropriate on slide content.
- Include a reference slide with full APA citations—this slide is \*\*mandatory

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## Example Trading Volume vs. Stock Price



Reference rubric section week # 5. Using the past twelve month of daily trading volumes and closing stock prices from Yahoo finance historical data, construct line graphs with the trading volume on the left Y-axis and a second Y axis to the right consisting of stock closing prices. The date should be on the X-axis. Circle in red where the trading volume peaks as they correspond to the stock price. Next, research news reports on why the company had unusual trading volumes (high peaks) during the specific period and the relationship to the stock price noting trends and directions. To put a line graph consisting of the two sets of data over time, search YouTube. Videos are below that may help you put the graph together.

- [https://youtu.be/HuaxyEMd\\_N0?si=2YJoTZmlrtc3r8HK](https://youtu.be/HuaxyEMd_N0?si=2YJoTZmlrtc3r8HK)
- [https://youtube.com/shorts/NB\\_tl41BMs?si=A\\_EKfsaV6CY5m3Pw](https://youtube.com/shorts/NB_tl41BMs?si=A_EKfsaV6CY5m3Pw)

## Academic Integrity

Academic dishonesty of any type by a group provides grounds for disciplinary action by the instructor or college. In written work, no material may be copied from another without proper quotation marks and appropriate documentation. By enrolling in a face-to face / remote / distance education course, you agree that you are the person accessing and completing the work for this course and will not share your username and password with others. Plagiarism is the act of using another person's words or ideas as if they were your own. Sources of quotations, paraphrases, and summaries must be properly documented according to APA format. This applies to all writing, including discussions. Plagiarism prevention tools in Canvas can be used by both group and instructor to check written submissions. Because plagiarized work typically earns failing grade and puts the plagiarizer at risk of failing the course and/or facing misconduct charges, please discuss source use with me whenever you have any citation concerns or questions—I am here to support your success. When in doubt, always ask first! When in doubt, always ask first!

## Course Policies

- Assignments submitted as a requirement for another course may not be submitted for an assignment in this course.



- The Industry Analysis PowerPoint presentation must be original work, properly referenced, correctly cited, and the criteria followed.
- All work is to be submitted in the appropriate professional style and format. Standard oral and written English is always used in the PLNU classroom room.
- Any group found **creating fictitious material or content** will automatically receive an “F” for the course.
- All assignments must be turned in on the due dates specified in the syllabus. Late work will not be accepted unless there are extreme circumstances that are unexpected and unavoidable.
- Computer literacy is assumed, and connectivity is the group’s responsibility. Have a back-up plan for accomplishing course requirements. **Take homework and tests early** in the week so computer or connectivity issues do not pose problems with meeting course requirements.
- Assignments may not be made up unless arrangements to do so are made in advance or the reason is extreme, unexpected, and unavoidable.
- Proper tone and attitude in all on-line discussions is required to maintain the professional atmosphere that reflects higher education.
- This course will be a success if you take the responsibility for your own learning and share what you learned and experienced with the other participants in the course. This is your unique opportunity to display, practice, assess and improve your own learning and leadership.
- Get in the habit of checking announcements frequently for the latest information in Canvas. Students are expected to notify the instructor if they will be absent from the course for more than 1-week due to such things like military obligations, hospital surgeries, etc...
- A university education aims to expand group understanding and awareness. Thus, it necessarily involves engagement with a wide range of information, ideas and creative representations. In this course of college studies, groups can expect to encounter—and critically appraise—materials that may differ from and perhaps challenge familiar understandings, ideas, and beliefs. Groups are encouraged to discuss these matters with faculty.
- All assignments will **open at 1:00 am and close at 11:59 pm** on the **due date** in **Pacific Time Zone**. Please make sure that you coordinate your time if you are in a different time zone. Do not wait until the last minute to complete assignments. Excuses for submitting late assignments and/or exams. Late work is NOT acceptable behavior.

## Diversity Statement and Respectful Conduct

I would like our course to be a supportive learning environment that values and builds on the richly diverse identities, perspectives, and experiences of our group. Please help me develop this environment by honoring the diverse identities of your class mates and letting your instructor know (via anonymous surveys or email, for example) if an assignment, comment, etc. makes you feel uncomfortable.

In our course, you will likely encounter cultures, ideas, and values that differ from your own. These are valuable opportunities to learn more about different perspectives and where they intersect with yours. We all see the world from a point of view informed by our experiences and backgrounds, and what we read and discuss can open new windows through which to understand both our course content and world around us. You are encouraged to contribute



your ideas about course content freely, but please remember to demonstrate respect for your class mates and instructor. We all have unconscious biases that stem from our experiences, and recognizing and discussing them can lead to unexpected insights.

Conversely, disrespectful or threatening responses tend to shut down conversation and insight, and so these kinds of comments will be promptly addressed by your instructor. To keep our interactions safe and productive, please know that anyone who repeatedly engages in disrespectful or otherwise inappropriate behavior will be locked out of the discussion for the week and/or face group misconduct charges. Please join me in creating a comfortable and productive learning environment for us all.

It is our intent that groups from all diverse backgrounds and perspectives will be well served by this course, that your learning needs be addressed both in and out of course, and that the diversity that groups bring to this course be viewed as a resource, strength and benefit. We strive to present materials and activities that are respectful of diversity: gender, sexuality, disability, age, socioeconomic status, ethnicity, race, and culture. Your suggestions to increase diversity--e.g., materials that present course topics from other perspectives or more inclusive activities--are encouraged and appreciated. Please let us know ways to improve the effectiveness of the course for you personally, or for other groups or group groups.

## Community Guidelines

Establishing a few ground rules for respectful behavior in our online class room can help us all feel more comfortable learning together in this space. Sometimes called “netiquette,” the community guidelines below are designed to ensure that our conversations are respectful, rewarding, and productive.

- **Participate.** Reading the posts of others is helpful for you, but you must also do your part to be helpful for the group. Share your ideas to strengthen our discussion, and don't wait until the last minute to contribute. Encourage others to participate by responding to their ideas. Be involved, but do not dominate a discussion with too many posts.
- **Remember the human.** This common Internet mantra means that even though we may not be face to face, there is a real person behind each discussion post. Do not write something that you would not feel comfortable saying in an in-person class room setting. Discuss ideas, not people. In other words, do not attack class mates for expressing their opinions; instead, discuss your position on the *ideas* that have been presented. Be kind and understanding with your class mates to keep our environment positive and productive.
- **Help others.** We will be working together all semester, so let's try to be a good team. If you can help a class mate with a question, please do! Your efforts will be appreciated by both groups and instructor.
- **Respect other people's time.** Your posts should be focused, organized, and clear so that your class mates can quickly see your point and evidence. Another way to respect people's time is to look for answers before asking for help. For example, if you can't find something or you don't remember when an assignment is due, look through the syllabus and other course documents for the answer. Ask for help when you truly need it.

- **Edit and proofread before posting.** We have lots of posts to read, so yours needs to be as clear as it can be. Please review and edit what you have written before posting.
- **Don't shout.** TYPING IN ALL CAPITALS MEANS YOU ARE SHOUTING AT US! Don't do it. The same can be said of repeated exclamation marks!!!!!!!!!!
- **Use emoticons sparingly.** Social media and texting have given us lots of fun options to add tone to a message. Because a smiley face or wink can help to establish the intended tone of a comment, you are welcome to use common emoticons occasionally. Too many emoticons can be difficult to process, so don't overdo it. :-)
- **Don't attack.** Personal attacks are unacceptable in the class room, whether in person or online. If you see a conflict developing, try to calm things down if you feel comfortable doing so. If you feel attacked, contact your instructor. We all have biases, and sometimes we are not aware of how what we say may be viewed by others, so let's all try to be generous and kind in our responses to one another. Everything we do in Canvas is permanent, so please think very carefully about your tone before submitting a post. If you don't, that mistake might haunt you for the rest of the semester.

## Emergency Plan

If our course or instructor unexpectedly becomes unavailable, continue following the schedule to complete assignments, which will be submitted when access is restored. In emergency situations, college updates will be provided via the emergency notification system and social media.

## PLNU Academic Accommodations Policy

PLNU is committed to providing equal opportunity for participation in all its programs, services, and activities. Groups with disabilities may request course-related accommodations by contacting the Educational Access Center (EAC), located in the Bond Academic Center (EAC@pointloma.edu or 619-849-2486). Once a group's eligibility for an accommodation has been determined, the EAC will issue an academic accommodation plan ("AP") to all faculty who teach courses in which the group is enrolled each semester.

PLNU highly recommends that groups speak with their professors during the first two weeks of each semester/term about the implementation of their AP in that particular course and/or if they do not wish to utilize some or all of the elements of their AP in that course.

Groups who need accommodations for a disability should contact the EAC as early as possible (i.e., ideally before the beginning of the semester) to assure appropriate accommodations can be provided. It is the group's responsibility to make the first contact with the EAC.

## PLNU Copyright Policy

Point Loma Nazarene University, as a non-profit educational institution, is entitled by law to use materials protected by the US Copyright Act for classroom education. Any use of those materials outside the course may violate the law.

## **PLNU Recording Policy**

To enhance the learning experience, please be advised that this course may be recorded by the professor for educational purposes, and access to these recordings will be limited to enrolled students and authorized personnel.

Note that all recordings are subject to copyright protection. Any unauthorized distribution or publication of these recordings without written approval from the University (refer to the Dean) is strictly prohibited.

## **Artificial Intelligence Policy**

You are allowed to use Artificial Intelligence (AI) tools (e.g., ChatGPT, Gemini Pro 1.5, Grammarly Go, Perplexity, etc.) to generate ideas, but you are not allowed to use AI tools to generate content (text, video, audio, images) that will end up in any work submitted to be graded for this course. If you have any doubts about using AI, please gain permission from the instructor. AI will not be allowed on the test days.

## **Spiritual care**

PLNU strives to be a place where you grow as a whole person. To this end, we provide resources for our Graduate students to encounter God and grow in their Christian faith. At the Mission Valley (MV) campus we have an onsite chaplain who is available during course break times across the week. If you have questions for or a desire to meet or share any prayer requests with the onsite chaplain, you may email Dr. Sylvia Cortez Masyuk at [scortezm@pointloma.edu](mailto:scortezm@pointloma.edu). In addition, on the MV campus there is a prayer chapel on the third floor. It is open for use as a space set apart for quiet reflection and prayer.

## **Sexual Misconduct and Discrimination**

Point Loma Nazarene University faculty are committed to helping create a safe learning environment for all groups. If you (or someone you know) have experienced any form of sexual discrimination or misconduct, including sexual assault, dating or domestic violence, or stalking, know that help and support are available through the Title IX Office at [pointloma.edu/Title-IX](http://pointloma.edu/Title-IX). Please be aware that under Title IX of the Education Amendments of 1972, it is required to disclose information about such misconduct to the Title IX Office.

If you wish to speak to a confidential employee who does not have this reporting responsibility, you can contact Counseling Services at [counselingservices@pointloma.edu](mailto:counselingservices@pointloma.edu) or find a list of campus pastors at [pointloma.edu/title-ix](http://pointloma.edu/title-ix).