



## **Accounting for Business Decisions**

**52:010:372:92: INDEX # 08227**

**Term: Spring 2025**

**Mode of delivery: online - asynchronous**

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Office Hours: Online by appointment

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### **Key Spring 2025 Dates:**

Spring 2025 classes begin  
Last day to withdraw with a "W"  
Last day of classes  
Final Exam period

Tuesday, January 21st  
Monday, April 21st  
Monday, May 5th  
Thursday, May 8<sup>th</sup> – Wednesday, May 14th

### **Course Description**

#### **Accounting for Business Decisions (3 credits)**

A study of the basic elements that affect the examination and interpretation of financial statements from the viewpoint of various users such as investors, creditors, and others. Thorough consideration of accounting implications, analytical methods, and item content of formal statements, with attention to economic implication of financial reporting.

### **Course Learning Objectives**

Some of the skills I hope you will learn throughout the course include:

1. The purpose of financial statements.
2. The components of financial reports through preparation and analysis of 10-Ks and annual reports.
3. The importance of how ethics affects business decisions.

### **School of Business-Camden Program Learning Goals**

- Communication impact and effectiveness
  - o Students will demonstrate effective written language skills.
- Critical thinking and analytical decision making
  - o Students will be able to critically use information and data to analyze, interpret, and solve business problems.
- Ethical reasoning
  - o Students will realize that organizations and their actions affect different stakeholders; they will demonstrate the ability to identify and weigh the ethical implications of these actions.

## **Course Materials:**

### **BOOK:**

Financial Intelligence: A Manager's Guide to Knowing What the Numbers Really Mean by Berman, K & Knight, J. ISBN:978-1-4221-4411-4

This book is used for class. Used copies and affordable online options are available.

### **OTHER:**

Narrated lectures, readings, and other posted material is available on the class Canvas site.

This course will also use various periodicals and websites (Wall Street Journal, Financial Times, etc.) as a supplement.

## **How to succeed in this course**

- Read all book material assigned for each class.
- Follow instructions in all assignments.
- Start assignments early and get feedback from the instructor.
- Consult/meet with the professor immediately when you need help.
- Complete assignments/tests by the deadline.
- If an online tool is used (Canvas, specific software, etc.) ensure that you can access and use it appropriately.

## **Diversity Statement**

This class strives to be an inclusive community, learning from the many perspectives that come from having differing backgrounds and beliefs. As a community, we aim to be respectful to all. We reject all forms of prejudice and discrimination, including but not limited to those based on age, color, disability, gender, gender identity, gender expression, national origin, political affiliation, race, religion, sexual orientation, and veteran status. Faculty and students are expected to commit to creating an environment that facilitates inquiry and self-expression, while also demonstrating diligence in understanding how others' viewpoints may be different from their own.

Our goal as a learning community is to create a safe environment that fosters open and honest dialogue. We are all expected to contribute to creating a respectful, welcoming, and inclusive environment. To this end, classroom discussions should always be conducted in a way that shows honor, respect, and dignity to all members of the class. Moreover, disagreements should be pursued without personal attack and aggression, and instead, should be handled with grace and care. This will allow for rigorous intellectual engagement and a deeper learning experience for all.

## **Pronouns**

This course affirms people of all gender expressions and gender identities. Feel free to correct me on your preferred gender pronoun. If you have any questions or concerns, please do not hesitate to contact me.

## **COMMUNICATION and USE OF CANVAS**

### **EMAIL- USE YOUR RUTGERS EMAIL ADDRESS**

All communications to students will be done using the Rutgers email address provided to you.

Please forward your Rutgers email to your personal email if necessary.

**Not checking your Rutgers email is not an excuse for missing any communications.**

### **CANVAS**

Canvas is the learning management system used for this course. Posted will be the syllabus, resources, Power Point slides, announcements, guides, etc. To access this system, go to <http://canvas.rutgers.edu>

log in, and click on the course in the dashboard. For technical support 833-648-4357 or [help@camden.rutgers.edu](mailto:help@camden.rutgers.edu).

## **COMMUNICATION**

### **Class Materials:**

All class materials can be obtained via Canvas. Note that the PowerPoint class materials for a particular week will be posted by noon on Monday, usually one week ahead of schedule (except for the first week or two.) You are strongly encouraged to access this course via Canvas several times a week. You can imagine that the class seamlessly “runs” through from day 1 (Monday) to day 7 (Sunday).

### **Professor Communication:**

Note that during the week, from Monday until Friday, I will try reply to all e-mails within 24 hours. Please do not expect immediate response. If you do not hear from me within 48 hours, please re-send your email as I may have overlooked or accidentally deleted your e-mail.

If you do not receive a response from me within the above listed time frame, please send the email again. I will do my best to adhere to these guidelines; I ask that you do the same if I contact you directly. While I will make every effort to be responsive to your needs, please be respectful of my availability.

## **CLASSROOM POLICIES**

### Exam, Quizzes, Assignment Make-up Policy

**Make-up Work Policy:** If, for a university-approved reason, you cannot complete a quiz, assignment, or exam during the scheduled time, you must give me written notice via email ([Jorgelina.sime@rutgers.edu](mailto:Jorgelina.sime@rutgers.edu)) at least one week in advance so that other arrangements can be made. If the situation does not allow for advance notification (e.g., emergency hospitalization), contact me as soon as possible after the missed work and provide written documentation. The ability to make up work for non-university approved reasons is not guaranteed. The professor reserves the right to request written documentation to support your absence (such as a doctor's note, an obituary, or military orders).

**Late Work Policy:** All work must be completed and uploaded to Canvas by the specified due date (with the exception of a university-approved, documented, and professor or Dean of Students verified reason; see Make-up Work Policy above). Any work submitted after the due date and time will receive a reduction of one full letter grade for each day that it is late.

**Incompletes:** "Incompletes" will only be given through prior consultation, under extreme circumstances, and when completion of the course requirements in question would substantially improve your grade. In the rare event when an “incomplete” is given, you must submit all of the agreed-upon work to me by the Rutgers registrar deadline to avoid the “incomplete” converting to an “F”: <https://registrar.camden.rutgers.edu/gradeinstruction#incomplete>.

## **Assessments**

**CLASS PARTICIPATION:** Lack of participation will be reflected in the final grade. All assignments must be submitted on time; late work will receive reduced or no credit. No makeup exams will be scheduled without prior notification and a physician's excuse.

**TESTS/QUIZZES:** Details per faculty discretion.

**SPECIAL PROJECTS:** Details per faculty discretion.

**ASSIGNMENTS:** There will be an assignment each week of the semester.

**DISCUSSION BOARD ACTIVITY:** Discussions may involve any combination of prepared materials, journal articles, textbook readings, mini-cases, problems, videos, or other resources.

## Course Grading

The assignment of final grades, the course requirements will be weighted approximately as follows:

Final exam.....	30%
Midterm exam.....	25%
Assignments.....	20%
Quizzes/Project .....	15%
Participation/Thread .....	10%

### Final Grade Ranges

A Highest grade (90% and above)

B+ Work of distinction (85% to 89.9%)

B Work of distinction (80% to 84.9%)

C+ Average work (75% to 79.9%)

C Average work (70% to 74.9%)

D Passing, but unsatisfactory (60% to 69.9%)

F Failure without credit (Below 60%)

## Disability Services/Accommodations

The University is committed to supporting the learning of all students and faculty will provide accommodations as indicated in a Letter of Accommodation issued by the Office of Disability Services (ODS). If you have already registered with ODS and have your letter of accommodations, please share this with me early in the course. If you have or think you have a disability (learning, sensory, physical, chronic health, mental health or attentional), please contact <https://success.camden.rutgers.edu/disability-services>.

Accommodations will be provided only for students with a letter of accommodation from ODS. Their services are free and confidential. Letters only provide information about the accommodation, not about the disability or diagnosis.

## Academic Integrity

The Academic Integrity policy can be found at <https://studentconduct.rutgers.edu/processes/university-code-student-conduct> <http://studentconduct.rutgers.edu/student-conduct-processes/academic-integrity/>

***Students are responsible for understanding the principles of academic integrity and abiding by them in all aspects of their work at the University.*** Students are also encouraged to help educate fellow students about academic integrity and to bring all alleged violations of academic integrity they encounter to the attention of the appropriate authorities.

Academic Integrity means that you (the student) must:

- properly acknowledge and cite all use of the ideas, results, or words of others,
- properly acknowledge all contributors to a given piece of work,
- make sure that all work submitted as your own in a course activity is your own and not from someone else
- obtain all data or results by ethical means and report them accurately
- treat all other students fairly with no encouragement of academic dishonesty

Adherence to these principles is necessary in order to ensure that:

- everyone is given proper credit for his or her ideas, words, results, and other scholarly accomplishments
- all student work is fairly evaluated, and no student has an inappropriate advantage over others
- the academic and ethical development of all students is fostered
- the reputation of the University for integrity is maintained and enhanced.

Failure to uphold these principles of academic integrity threatens both the reputation of the University and the value of the degrees awarded to its students.

## **Artificial Intelligence Use**

### Acceptable and Unacceptable Use of AI

The use of generative AI tools (e.g. ChatGPT, Dall-e, etc.) is permitted in this course for the following activities:

- Brainstorming and refining your ideas;
- Fine tuning your research questions;
- Finding information on your topic;
- Drafting an outline to organize your thoughts; and
- Checking grammar and style.

The use of generative AI tools is not permitted in this course for the following activities:

- Impersonating you in classroom contexts, such as by using the tool to compose discussion board prompts assigned to you or content that you put into a Zoom chat.
- Completing group work that your group has assigned to you, unless it is mutually agreed upon that you may utilize the tool.
- Writing a draft of a writing assignment.
- Writing entire sentences, paragraphs or papers to complete class assignments.

You are responsible for the information you submit based on an AI query (for instance, that it does not violate intellectual property laws, or contain misinformation or unethical content). Your use of AI tools must be properly documented and cited in order to stay within university policies on academic honesty. Any assignment that is found to have used generative AI tools in unauthorized ways based on guidelines in this syllabus, will be subject to report of a violation of Academic Integrity and thus the appropriate adjudication. When in doubt about permitted usage, please ask for clarification.

## **Code of Student Conduct**

Rutgers University-Camden seeks a community that is free from violence, threats, and intimidation; is respectful of the rights, opportunities, and welfare of students, faculty, staff, and guests of the University; and does not threaten the physical or mental health or safety of members of the University community, including in classroom space.

As a student at the University, you are expected adhere to the Code of Student Conduct.

To review the code, go to the Office of Community Standards:

<https://deanofstudents.camden.rutgers.edu/student-conduct>

Note that the conduct code specifically addresses disruptive classroom conduct, which means *"engaging in behavior that substantially or repeatedly interrupts either the instructor's ability to teach or student learning. The classroom extends to any setting where a student is engaged in work toward academic credit or satisfaction of program-based requirements or related activities."*

## **Course Outline**

Week 1: Introduction (1/21/2025 - 1/26/2025)

Week 2: Basic Understanding of Financial Statements (1/27/2025 - 2/2/2025)

Week 3: The Art of Finance and Why It Matters (2/3/2025 - 2/9/2025)

Week 4: The Many Peculiarities of the Income Statement (2/10/2025 - 2/16/2025)

Week 5: The Balance Sheet Reveals the Most (2/17/2025 - 2/23/2025)

Week 6: Case Study/Assignment (2/24/2025 - 3/2/2025)

Week 7: Midterm Exam (3/3/2025 - 3/9/2025)

Week 8: Basics of Accounting Ethics – Short Week (3/10/2025 - 3/14/2025)

Week 9: Spring Recess – No Classes (3/15/2025 - 3/23/2025)

Week 10: Cash Is King (3/24/2025 - 3/30/2025)

Week 11: Ratios: Learning What the Numbers Are Really Telling You (3/31/2025 - 4/6/2025)

Week 12: Ratio Analysis (4/7/2025 - 4/13/2025)

Week 13: How to Calculate and Really Understand Return on Investment (4/14/2025 - 4/20/2025)

Week 14: Working Capital Management (4/21/2025 - 4/27/2025)

Week 15: Creating A Financially Intelligent Company (4/28/2025 - 5/4/2025)

Week 16: Final Exam – Extended Week (5/5/2025 - 5/14/2025)