

**WILMINGTON UNIVERSITY  
COLLEGE OF BUSINESS  
BASIC COURSE INFORMATION**

**COURSE TITLE:** Applied Concepts in Accounting & Finance

**COURSE NUMBER:** FIN 300

**PREREQUISITE(S):** ENG 122, MAT 205

**COURSE DESCRIPTION:**

This course is an applications-based approach to the study of accounting and finance for the non-business major. Topics will include the preparation and basic analysis of financial statements (with emphasis on the income statement and balance sheet), the time value of money, cash and capital budgeting, financing the organization, and cost/volume/profit relationships also known as break-even analysis. The course assumes no prior knowledge of accounting or finance.

**MAJOR INSTRUCTIONAL GOALS:**

**GOAL A:**

Understand the role of finance plays in the operating environment of the firm.

**Learning Objectives:** The student will:

- A-1 Describe the role finance plays in a company.
- A-2 Explain the difference between accounting and finance.
- A-3 Compare and contrast capital and money markets.
- A-4

## **GOAL C:**

**Learning Objectives:** The student will:

- C-1 Compare and contrast the contents and uses of the
- C-2 Compute basic financial ratios; prepare a common-sized income statement.
- C-3 Analyze the significance of the data provided by the financial ratios.
- C-4 Discuss the ability of the company to control costs based upon an analysis of the common-sized income statement.
- C-5 Prepare a detailed financial analysis of a company and present a reasoned financial evaluation of the company.

## **GOAL D:**

Understand the concept of time value of money and its importance to the firm.

**Learning Objectives:** The student will:

- D-1 Compute present and future values using single sum, annuities and mixed streams.
- D-2 Solve time value equations a of ad