



蘇州大學
Soochow University

BUS 274 Finance and Accounting for

HR Professionals

Summer 2023

Course Credits: 4

Contact Hours: 55 hours

Instructor: TBA

Email:TBA

COURSE OBJECTIVES

The Finance and Accounting for HR Professionals course provides HR professionals with essential knowledge and skills in finance and accounting principles. It aims to equip HR professionals with the necessary financial literacy to effectively understand and contribute to organizational decision-making. Through a combination of theoretical concepts and practical applications, this course enhances the ability of HR professionals to align HR strategies with financial goals and objectives.

Upon Completion of this Course, students will be able to:

1. Understand basic financial and accounting concepts relevant to HR functions;
2. Analyze and interpret financial statements to assess the financial health of an organization;
3. Apply financial principles to support HR decision-making and strategic planning;
4. Identify and evaluate the financial implications of HR initiatives and programs.

PREREQUISITES

None

GRADING



Grades will be determined by accumulating points, with 100 points being the maximum, as follows:

ITEM	POINTS
2 Assignments	20 Points
2 Quizzes	20 Points
Midterm	25 Points
Final Exam	35 Points
Total	100 Points

Late submissions will be graded at the end of the course. Grades will be assigned according to the following rule:

$A \geq 90 > B \geq 80 > C \geq 70 > D \geq 60 > F$.

We reserve the right to make adjustments to the overall grading policy.

COURSE MATERIALS

Required Texts:

Financial Analysis for HR Managers, by Steven Director, Pearson FT Press PTG, 1st Ed.

Recommended (Optional) Texts or Other Materials:

The Essentials of Finance and Accounting for Nonfinancial Managers, by Edward Fields, AMACOM, 3rd Ed.

COURSE TOPICS

MODULE	TASKS
Module 1	Topics: Topic 1: Introduction to Finance and Accounting for HR Professionals Topic 2: The Balance Sheet Topic 3: Analysis of the Income Statement Topic 4: Analyzing the Statement of Cash Flows Assessments: Assignment #1



Module 2	Topics: Topic 5: The Going Concern Concept Topic 6: Quantifiable Items or Transactions Topic 7: Significant Accounting Issues Topic 8: Case Study Assessments: Quiz #1
Module 3	Topics: Topic 9: The Annual Report and Other Sources of Incredibly Valuable Information Topic 10: Ratios of Working Capital Management Topic 11: Measures of Profitability Topic 12: Financial Leverage Ratios Assessments: Assignment #2 Midterm Exam
Module 4	Topics: Topic 13: Using Return on Assets to Measure Profit Centers Topic 14: Overhead Allocations Topic 15: Analysis of Business Profitability Topic 16: Case Study Assessments: Quiz #2
Module 5	Topics: Topic 17: Return on Investment Topic 18: Financing the Business Topic 19: Business Planning and the Budget Topic 20: Final Exam Review Assessments: Final Exam

ATTENDANCE

1) Class attendance is required. Missing classes without permission will lead to decrease in overall grade.

Missing less than two classes: no penalty.

Missing more than two classes: 7% will be taken off from the overall grade.

If the instructor reports a student's frequent missing of class to the Soochow University Academic Administration Office, the student might get a written warning



and might be prohibited from attending final exam.

2) Participants in this course are expected to arrive in class promptly and adequately prepared. The primary objective of this course is to critically engage with the readings and the subject matter. Therefore, course participants are expected to have completed the reading prior to class and prepare thoughtful reflections/commentaries to share with fellow colleagues.

LEARNING REQUIREMENTS

- 1) Late assignments are not acceptable and are subjected to grade deductions.
- 2) Assignments submitted in the wrong format will be counted as not submitted.
- 3) Failure to submit or fulfill any required course component results in failure of the class.
- 4) Make-up for midterm and final exams only with valid excuses, as defined by the University.
- 5) In order to earn a Certificate of Completion, participants must thoughtfully complete all assignments by stated deadlines and earn an average quiz score of 50% or greater.

TECHNOLOGY POLICY

The use of electronic devices in class is distracting, both for the user and for the rest of the class. Only non-programmable calculators can be used in the tests and exam. Any attempts to use cell phones and other electronic communication devices will be seemed as cheating. Laptops are discouraged, unless you use them for activities DIRECTLY related to the course (eg., note taking, reading course documents).

ACADEMIC INTEGRITY POLICY

Soochow University highly values the academic integrity and aims to promote the academic fairness, honesty and responsibility. Any academic dishonesty behaviors and any attempts to cheats and plagiarism will be reported to the university administration office. A written warning and the relevant penalties will be imposed. The record might be shown on the official university transcript.



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DISABILITY ACCOMMODATION

Soochow University is committed to maintaining a barrier-free environment so that students with disabilities can fully access programs, courses, services, and activities at Soochow University. Students with disabilities who require accommodations for access to and/or participation in this course are welcome.

Note:

Please contact the University Administrative Office immediately if you have a learning disability, a medical issue, or any other type of problem that prevents professors from seeing you have learned the course material.