



## **Entrepreneurial Accounting Undergraduate Course Information Guide**

**Course Number: BADM 214, 4 credits, 10 Weeks**  
**Delivery Formats: Online Async**

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### **Course Description**

Entrepreneurial Accounting is a thorough coverage of financial and management accounting topics in an economically challenging business environment. Clear principles and procedures are used to demonstrate the complete accounting cycle in any type of organization: For-Profit or Non-Profit. General purpose financial statements are prepared and examined from a fundamental understanding of how for-profit and non-profit businesses operate in a dynamic and changing business marketplace. Specifically, the reach of this course will be on a global environment that is characterized by a high degree of uncertainty. We will examine a variety of accounting challenges faced by business from an international perspective. This will have important implications on the way a company becomes more competitive and thus profitable. As such each of you will be assigned a company on day one of class to manage through a series of accounting dilemmas often both inside and outside our borders.

As you acquire the requisite skills (throughout the term) to meet those challenges you'll execute decisions that will change the management course of the company. It is through this individual decision making that you'll learn what works and what doesn't and why. This is not a static accounting course. Your decisions will have an impact on the direction of the company. We will also cover a series of topics that will enhance your understanding of financing techniques and options through detailed ratio-analysis. This will advance your ability to understand and seek creative financing for any ideas you might have in the future. This is essential if you have that entrepreneurial spark that just needs some financial backing and support to get started. As this is an accounting course, we would expect some proficiency in basic quantitative /mathematical ability. You should also be able to use a calculator reasonably well.

## Learning Outcomes

After completing this course, you will be able to:

- Comprehend fundamental accounting principles, financial analysis tools, and general business theories.
- Apply course material to improve critical thinking, problem solving and decision making.
- Develop specific skills, competencies and viewpoints needed by professionals in the field closely related to this course.
- Work collaboratively with others as a member of a team.
- Express oneself orally and/or in writing related to concepts addressed in course.
- Analyze and critically evaluate course topic and concept related ideas, arguments and points of view.

## Learning Strategies and Resources

Some learning activities, assignments and deadlines will vary depending on the delivery format of the course and may differ slightly from what is presented in this document.

## Required Readings

Books and learning materials are available at the DePaul bookstore, at <http://depaul-loop.bnccollege.com>, or through alternative sources.

Entrepreneurship: Starting and Operating a Small Business, 5th Edition by Steve Mariotti and Caroline Glackin, ISBN-13:978-0-13-5210529

Recommended Readings:

Fraser, Lynn, Ormiston, Aileen, Understanding Financial Statements, 8th Edition, New Jersey, Pearson/Prentice Hall 2007

Vinturella, John B, Erickson, Suzanne M, Raising Entrepreneurial Capital, New York, Elsevier-Butterworth-Heinemann, 2004.

Additional readings may be available on Electronic Reserve, at the [DePaul Library](#). Login to Ares Course Reserves and select the course. Log in using your Campus Connect User ID and password. You will then get a page listing the courses in which you're enrolled that have readings posted in Ares. Click on the title of this course and the list of our electronic reserve readings will be displayed.

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## Learning Deliverables

Learning deliverables include analyzing case studies, financial statements and business transactions, developing reports, working toward the development of a business plan including an executive summary and SWOT analysis.

## Assessment of Student Learning

### Distribution of Grade Points

Graded Assignment	Percentage of Final Grade
Online Discussions	25%
Module Assignments	35%
Presentation	10%
Final Business Plan	30%

### Grading Scale

A = 95 to 100	A- = 91 to 94	B+ = 88 to 90
B = 85 to 87	B- = 81 to 84	C+ = 77 to 80
C = 73 to 76	C- = 69 to 72	D+ = 65 to 68
D = 61 to 64	F = 60 or below	INC

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## Course Schedule

<b>Week or Module Title or Theme</b>	<b>Readings / Learning Activities</b>	<b>Graded Assignments</b>
Week 1, Module 1: What is Entrepreneurial Accounting?	Mariotti, Entrepreneurship, Chapters 1 & 13  Watch the video, "Pharmor"	1.1: Introduction & Review of Accounting Knowledge  1.2 Analyzing Pharmore'  1.3 Pre-Course Survey Reflection
Week 2, Module 2: Module 2: The Role of Accounting	Ormiston, Understanding Financial Statements, Chapter 1  Breitner, Core Concepts of Accounting, pp. 135-137  Watch the video, "Annual Report Analysis"	2.1 Annual Report
Week 3, Module 3: Accounting Basics Part I	Mariotti, Entrepreneurship, Chapter 8  Power Point "Introduction To Accounting and Business"	3.1 Key Definitions for Preparing and Understanding Financial Statements  3.2 Annual Report Reflection
Week 4, Module 4: Module 4: Accounting Basics Part II	Weiner, Accounting As a Second Language, Chapter 1  Power Point: "Analyzing Transactions"	4.1 Transaction Analysis
Week 5, Module 5: Financial Statement Preparation	Power Point: "Analyzing Transactions"	5.1 Eric Caswell Lawn Care Case

Week 6, Module 6: Cost Analysis and Breakeven Analysis	Mariotti, Entrepreneurship, Chapter 7  Case study, "Caribbean Internet Café"  Power Point, "Cost Behavior & Cost-Volume Profit Analysis"	6.1 Caribbean Internet Café Questions  6.2 Caribbean Internet Café Discussion
Week 7, Module 7: Differential Analysis and Forecasting	Mariotti, Entrepreneurship, Chapters 9 & 10	7.1 Love Café  7.2 Managing Cash: CakeLove and Love Café  7.3 Business Plan Proposal
Week 8, Module 8: Business Plan Development and Organization Structure	Mariotti, Entrepreneurship, Chapters 2 & 11	8.1 Critical Thinking and Key Concepts  8.2 How To Organize
Week 9, Module 9: Business Plan Completion and SWOT Analysis	Mariotti, Entrepreneurship, Chapters 9 & 10	9.1 Showcasing Your Executive Summary  9.2 SWOT Analysis
Week 10, Module 10: Wrap Up		10.1 End of the Term Reflection  11.1 Final Business Plan

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## Course Policies

For access to all SCPS and DePaul University academic policies, refer to the following links:

[SCPS Student Resources Website](#)

[DePaul Student Handbook](#)

The [D2L Course Website](#) for this course.

## Credit for Prior Learning

Students whose home college is SCPS that have not transferred more than 99 credit hours from community college or exam credit, and have not reached 132 credit hours toward graduation may qualify for prior learning credit. If you have prior knowledge you think may be equivalent to the learning outcomes of a SCPS course, you can contact the Office of Prior Learning Assessment at [scpspla@depaul.edu](mailto:scpspla@depaul.edu) or the [PLA website](#) for information on how to submit a proposal to use Prior Learning Assessment (PLA) credit for a nominal fee in lieu of regular tuition as an alternative to completing a course.

## Course Syllabus

The official syllabus for this course that includes course dates, instructor information and quarter specific details will be provided by the course instructor by the start of the course and available on the course D2L website.

## Course Registration

To find out when this course will be offered next, you can go to the [SCPS Registration website](#) for details on how to register for the course.

For information on how this course can apply to your program, contact your academic advisor.

## School of Continuing and Professional Studies

Suite 1400, Daley Building, 14 E. Jackson Blvd., Chicago  
Website: <https://scps.depaul.edu/>

Office hours: 9:00 am - 5:00 pm, Monday-Friday.  
Telephone: 312-362-8001. General Email: [scps@depaul.edu](mailto:scps@depaul.edu)  
For Advising Assistance, call (312) 362-5445 or email [scpsadvising@depaul.edu](mailto:scpsadvising@depaul.edu)

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