Enter the “BARRACUDA TANK” at your own risk! Take this course to learn how to think analytically:

- as an entrepreneur and
- as a consultant or investment professional

If you’ve seen the popular TV show titled “Shark Tank” you understand the basics of this course. If not, here is a summary of what you will encounter during this ten week course.

All students will assume two roles. The first role will be an equity investor who sits on a board of other student investors. The second role will be an entrepreneur who is seeking funds. As an entrepreneur you will present a business proposal which will be analyzed by the student board for its investment potential. (If the H-5 competency is selected the business must have sales outside of the United States). Each student investor who sits on the board of investors will make an independent investment decision based on his (her) own analysis. Student board members will compete with each other for the opportunity to make investments deemed to be profitable. The entrepreneur who is seeking investment capital will decide on which investor (or group of investors) to accept as partners based on the percentage of equity offered and funds needed. This exercise will drop you into the “Barracuda Tank”.

The “Barracuda Tank” exercise is the final student project. It will include (1) writing your own business proposal as an entrepreneur and (2) and analyzing of your classmates’ business proposal as an investor.

By role playing as both an investor and entrepreneur this course will help students understand the practical uses of standard financial ratios, financial modeling and generally accepted accounting principles used in make investment decisions. It also examines the quantitative methods which embody the disciplines of domestic finance, international finance. You will learn how these disciplines are applied and are inter-related in the global marketplace. **There is no accounting or finance background required for this course.** Students should have an understanding of basic math. And it is helpful if students know how to use Microsoft Excel.
School for New Learning
DePaul University
Course syllabus: Evaluating Accounting and Finance Principles: A Global Perspective
O'Hare Campus-Spring 2017

INSTRUCTOR PROFILE

Elmer (Pete) Lewis, MBA, CPA, EA

Mr. Lewis is a Business Consultant with more than 30 years of management accounting, finance and tax experience. He currently operates his own tax practice, Lewis & Associates Tax Planning, Inc. in St. Charles, Illinois. Mr. Lewis has worked for public accounting firms, law firms and corporations. Over the years he has held positions such as Vice President of Finance, Controller, Accounting Manager, Director of Tax and Tax Manager for Chicago area businesses. He has assisted in launching an initial public offering (IPOs), implementing Sarbanes-Oxley (SOX) Section 404 for overseas corporations and writing federal income tax material for a nationwide tax reference manual.

Mr. Lewis has been an Adjunct Professor of Accounting and Finance for more than 20 years, having taught at Roosevelt University (Schaumburg, Ill.), Olivet Nazarene University, (Bourbonnais, Illinois) and Columbia College (Chicago, Illinois). He currently teaches at DePaul University and the University of Phoenix (on ground courses) where he is the Chairperson of the Accounting, Finance and Economics Department in the School of Business. Mr. Lewis holds an MBA in Finance, a B.S. in Journalism and completed coursework for an MSA (Accounting).

COMPETENCE CRITERIA

H-2-X – Can understand one’s economic position (i.e. fiscal, financial and monetary policies) and how it affects the basis for making investment decisions which indirectly influence social policy, institutions and business decision-making policies.

S-3-D – Can use scientific knowledge to understand varying perspectives on a policy issue.

1. Identifies and describes a standard financial policy that has significant scientific or technological elements.
2. Can analyze any theory, method, or standard from two or more financial perspectives (Ex. Redetermination of the basis for assessing market values).

H-5 – Can analyze issues and problems from a global perspective.

1. Analyzes one or more global issues, problems, or opportunities facing the human race.
2. Can explain how these issues affect individuals or societies in both positive and negative ways.

FX - to be written by the student.
Each student with an FX competence must submit an approved (by the Instructor) summary which outlines how their focus area complements the material in the course. The focus area may be derived from the student’s educational concentration or business experience. After the focus area has been approved by the instructor, the student will be required to integrate his (her) focus area with all relevant course material. This process applies to all written papers, exams and other deliverables.

**Required Readings**

**PEARSON CUSTOM BUSINESS RESOURCES**  
Compiled by DePaul University  
Special Edition  
**ISBN: 10: 0-558-72254-7**  
Textbooks can be ordered by accessing the following link: http://depaul-loop.bncollege.com

**ANGEL INVESTING: THE GUST GUIDE TO MAKING MONEY AND HAVING FUN INVESTING IN STARTUPS**  
by David S. Rose  
Published by John Wiley & Sons  
**ISBN: 978-1-118-85825-7** (cloth version)  
This book is available for purchase on Amazon.com

**The Following Are the Main Deliverables In This Course:**

- **Two Individual Slide Presentations** (10-15 minutes). Prepare (1) a tentative outline of the Final Project Business Proposal; and (2) prepare a tentative summary of financial tools to be used in the Final Project Investment Analysis Paper. Both assignments will be critiqued by instructor and students; 10 points (5 points each), 10%
- **Final Project- Business Proposal**- Prepare a written proposal of 800 to 1000 words to be presented in the “Barracuda Tank”; 40 points, 40% of total grade
- **Final Project- Investment Analysis Paper**– Prepare an investment analysis of each student investor seeking equity funding in the “Barracuda Tank”; 40 points, 40% of total grade
- **Short Quiz** to assess the understanding of financial concepts and tools used in the course; 10 points, 10% of total grade.

A grading rubric will be provided which identifies specific criteria for the papers and presentations.
Assignments are evaluated as follows:

A = designates work of high quality; reflects thorough and comprehensive understanding of the issues at hand; reflects a clearly identifiable thesis and argument that demonstrates cogent and creative development and support of idea.

B = designates work of good quality; reflects clearly organized and comprehensive understanding of issues at hand; presents substantive thesis and argument with evident development and support of ideas.

C = designates work which minimally meets requirements set forward in assignment; reflects some organization and development of ideas but develops argument in superficial or simplistic manner; may only address part of the assignment or be otherwise incomplete.

D = designates work of poor quality which does not meet minimum requirements set forth in the assignment; demonstrates poor organization of ideas and/or inattention to development of ideas, grammar and spelling; treatment of material is superficial and/or simplistic; may indicate that student has not done reading assignments thoroughly.

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Course Agenda

Classes meet on Thursdays, 6:15pm – 9:30pm

SESSION 1  INTRODUCTION TO ACCOUNTING            March 30th

Assigned readings:
PEARSON CUSTOM BUSINESS RESOURCES
THE FINANCIAL STATEMENTS, pages 1 – 51; ACCRUAL ACCOUNTING & INCOME, pages 53 – 119.

SESSION 2  ACCOUNTING SESSION                    April 6th

Assigned readings:

SESSION 3  ACCOUNTING SESSION                    April 13th

Assigned Readings:

SESSION 4  INTRODUCTION TO DOMESTIC FINANCE       April 20th

Assigned Readings:

Assignment due: First Slide Presentation for 5 points

SESSION 5  DOMESTIC FINANCE SESSION               April 27th

Assigned Readings:
SESSION 6    DOMESTIC FINANCE SESSION    May 4th

Assigned Readings:

Assignment Due: Second Slide Presentation for 5 points

SESSION 7    INTRODUCTION TO INTERNATIONAL FINANCE    May 11th

Assigned Readings:
PEARSON CUSTOM BUSINESS RESOURCES INTERNATIONAL BUSINESS, page 705 – 726

SESSION 8    USING FINANCIAL TOOLS TO MAKE INVESTMENT- Part I    May 18th

Assigned Readings:
ANGEL INVESTING: THE GUST GUIDE TO MAKING MONEY AND HAVING FUN INVESTING IN STARTUPS

Assignment Due: Short Quiz for 10 points

SESSION 9    USING FINANCIAL TOOLS TO MAKE INVESTMENT- Part II    May 25th

Assigned Readings:
ANGEL INVESTING: THE GUST GUIDE TO MAKING MONEY AND HAVING FUN INVESTING IN STARTUPS

Final Project due: Business Proposals Due for 40 points

SESSION 10    June 1st

Final Project due: Investment Analysis Paper for 40 points. Drafted in the "BARRACUDA TANK". Due June 9th.

SESSION 11 (tentative)    June 8th

Clean up and make up session, if needed.
INSTRUCTOR POLICIES

Attendance
Attendance and participation is essential. In the event of a planned absence it is imperative that
students communicate with the instructor in advance of class. Students will be responsible for
obtaining information missed due to class absences. Always consult D2 L for current handouts
and missed assignments. Any student who misses more than two out of ten classes cannot meet
the requirements necessary for a passing grade.

Late Assignments - Assignments are late if they are not posted on due date as displayed on the
course syllabus. Technological issues are not considered valid grounds for late assignment
submission. In the event of a University of Phoenix server outage, students should submit
assignments through email to the instructor and post properly when systems are restored. There
is a 10% penalty per day for late assignments. Assignments submitted after four days will not be
accepted.

Written Assignments – All written assignments need to be written and cited using APA format.
Grammar, usage, and style should conform to standards. Twenty percent of the grade will be
based on style, mechanics and format including such items as clarity of communication, sentence
and paragraph construction, punctuation, spelling, and grammar

Slide Presentations. Presentations will be graded on content development, conciseness,
organization and creativity. If it is a team presentation, points here will be awarded on a group
basis, in other words, everyone in each team will receive the same points. For team presentations
each member of the team should participate in the presentation; visual aids (such as PowerPoint,
flip charts, relevant objects) are strongly encouraged.

Feedback
Comments, feedback and scores will be provided by the Instructor on assignments within 5 days
of when they were submitted.

Late Arrivals/Early Departures - It is imperative that all students arrive to class on time and
remain for the full four hours. Arriving late and leaving early causes students to miss important
information provided related to the topics of the day. It also limits the degree of participation
contributed by students.
See additional information pertaining to the grade designations for undergraduate grades. See Pass/Fail Grading Options.

This course includes and adheres to the college and university policies described in the links below:

- Academic Integrity Policy
- Incomplete Policy
- Course Withdrawal Timelines and Grade/Fee Consequences
- Accommodations Based on the Impact of a Disability
- Protection of Human Research Participants

**Course Resources**

- University Center for Writing-based Learning
- SNL Writing Guide
- Dean of Students Office