

**STUDENT WARNING:** This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

## American Public University System

*The Ultimate Advantage is an Educated Mind*

**Department of Sports and Health Sciences**

**SPMT 610**

**Sports Finance**

**3 Credit Hours**

**8 weeks**

**Prerequisite(s): None**

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### Instructor Information

#### ***(Biography)***

***Instructor:***

***Email:***

***Phone:***

***Office Hours:***

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### Course Description (Catalog)

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The main thrust of this course is the application of principles and practices of financial management, as it applies to organizations in the sport industry. This course seeks to develop the financial skills necessary to gain an understanding of an array of financial concepts that impact sport managers. Students will examine financial strategies related to sport entities and organizations and will be introduced to current economic and financial issues that impact the sport industry. Included in the course are the basics of accounting, budgets and budgeting systems, performance measures creation, and financial statement evaluation for the purpose of cost analysis and planning. Other topics include budget development, funding, capital projects, economic impact, and supply and demand in the sport industry.

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### Course Scope

Emphasis in this course will be placed on the different aspects of sports financing. It will also provide the learner an opportunity to critically analyze several components which will challenge you to apply the key decisions that must be made in financing sports and athletics to real world experiences. The ultimate objective of the course is to enable the learner to evaluate and to solve problems involving sports financing and to effectively communicate their recommendations to others.

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### Course Objectives

After successfully completing this course, students will fulfill the following **Learning Objectives** (L.O.):

1. Explain and evaluate the core areas of finance and accounting in sports business
2. Describe the practical application of sport income and expenditures
3. Investigate the issues regarding public/private financing of stadiums and sports facilities
4. Discuss the economic impact of stadiums and facilities on local communities and hosting sport events and franchise valuation
5. Analyze the sport manager's position and the environment in which they must perform

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### Course Delivery Method

This SPMT610 **Sports Finance** course delivered via distance learning will enable students to complete academic work in a flexible manner, completely online. Course materials and access to an online learning management system will be made available to each student. **Online assignments are due by Sunday evening** of the week as noted and include Discussion Board questions (accomplished in groups through a threaded discussion board), and individual assignments submitted for review by the Faculty Member). Assigned faculty will support the students throughout this eight-week course.

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## Course Materials

### Required Course Textbook:

Book Number	Authors	Book Title	Publication Info	ISBN
SPMT610-0	Fried, g., Shapiro, S.J. & DeSchriver, T.D	Sports Finance	Champaign, IL: Human Kinetics	0-7360-6770-1

### Textbook in APA format:

Fried, g., Shapiro, S.J. & DeSchriver, T.D. (2007). *Sports Finance* (2<sup>nd</sup> ed.). Champaign, IL: Human Kinetics

### Required Readings:

See Course Outline

### Additional Resources:

In the Course Materials folder there are additional course articles, and up to date APA handouts.

### Websites

In addition to the required course texts the following public domain Websites are useful. Please abide by the university's academic honesty policy when using Internet sources as well. Note web site addresses are subject to change.

Site Name	Website URL/Address
The OWL at Purdue	<a href="http://owl.english.purdue.edu/">http://owl.english.purdue.edu/</a>
APA Style Homepage	<a href="http://www.apastyle.org/index.aspx">http://www.apastyle.org/index.aspx</a>
North American Society of Sports Management	<a href="http://www.nassm.org/">http://www.nassm.org/</a>

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## Evaluation Procedures

Graded Assignment	Percent of Final Grade
Week 1 - Forum (FB) Cost of Baseball Players	4
- Homework Assignment	4
Week 2 - FB Policies for Players Salaries	4

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- Homework Assignment	4
<b>Week 3 - FB Effect of New Stadiums on the Community</b>	4
- Homework Assignment	4
<b>Week 4 - FB Should Government Control Game Prices</b>	4
- Homework Assignment	4
<b>Week 5 - FB Should College Athletes Be Allowed to Sign Endorsements</b>	4
- Homework Assignment	4
<b>Week 6 – FB Performance Enhancing Drugs</b>	4
- Homework Assignment	4
<b>Week 7 – FB The Value of Money</b>	4
- Homework Assignment	4
<b>Week 8 – Final Research Project</b>	35
- Reflections Essay	5
- FB Final Discussion	4
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<b>Total</b>	<b>100</b>

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## 8 – Week Course Outline

<u>Week</u>	<u>Topic(s)</u>	<u>Learning Objective(s)</u>	<u>Reading(s)</u>	<u>Assignment(s)</u>
1	<b>The Basics of Sport Finance</b>  Financial Issues in Sport  Basic Financial Concepts  Financial Systems	(LO1) Articulate the basic principles of sports finance.	Fried – Chapter 1, 2, 3 and 4  News article related to topic	Virtual Introductions  Forum Discussion  Homework Assignments – Chapter Outlines, Textbook Assignments and News Article Review

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	and How They Operate  Business Structure			
2	<b>Principles of Financial Analysis</b>  Financial Statements, Forecasts, and Planning  Time Value of Money  Approaches to Financial Planning	(LO2) Discuss the principles of financial analysis in the sports industry	Fried – Chapters 5, 6 and 7  News article related to topic	Forum Discussion  Homework Assignments – Chapter Outlines, Textbook Assignments, and News Article
3	<b>Capital Structuring</b>  Obtaining Funding  Capital Stocks  Bonds	(LO3) Demonstrate capital structuring as it relates to sports finance.  (LO4) Evaluate methods of obtaining funding.	Fried – Chapters 8, 9, and 10	Forum Discussion  Homework Assignments – Chapter Outlines, Textbook Assignments, and Capital Structure Paper
4	Current Events Related to Sports Finance	(LO5) Analyze topics related to current events in sports finance	Read the following articles:  <a href="http://www.findarticles.com/p/articles/mi_qa3715/is_200106/ai_n8962798">http://www.findarticles.com/p/articles/mi_qa3715/is_200106/ai_n8962798</a>  <a href="http://www.findarticles.com/p/articles/mi_m01UK/is_34/ai_105916170">http://www.findarticles.com/p/articles/mi_m01UK/is_34/ai_105916170</a>  <a href="http://www.findarticles.com/p/articles/mi_m5072/is_21_26/ai_n6056234">http://www.findarticles.com/p/articles/mi_m5072/is_21_26/ai_n6056234</a>	Forum Discussion  Homework Assignments – Article Reviews

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			<a href="http://www.findarticles.com/p/articles/mi_m4021/is_2002_June_1/ai_88679068">http://www.findarticles.com/p/articles/mi_m4021/is_2002_June_1/ai_88679068</a>	
			<a href="http://www.findarticles.com/p/articles/mi_m1208/is_49_222/ai_53408934">http://www.findarticles.com/p/articles/mi_m1208/is_49_222/ai_53408934</a>	
			<a href="http://www.findarticles.com/p/articles/mi_m0803/is_4_45/ai_72997211">http://www.findarticles.com/p/articles/mi_m0803/is_4_45/ai_72997211</a>	
			<a href="http://www.findarticles.com/p/articles/mi_m0FCJ/is_5_28/ai_71187957">http://www.findarticles.com/p/articles/mi_m0FCJ/is_5_28/ai_71187957</a>	
			<a href="http://www.findarticles.com/p/articles/mi_m0FNP/is_5_42/ai_98998084">http://www.findarticles.com/p/articles/mi_m0FNP/is_5_42/ai_98998084</a>	
			<a href="http://www.findarticles.com/p/articles/mi_m0FNP/is_11_41/ai_87146081">http://www.findarticles.com/p/articles/mi_m0FNP/is_11_41/ai_87146081</a>	
			<a href="http://www.findarticles.com/p/articles/mi_qa3620/is_200410/ai_n9472619">http://www.findarticles.com/p/articles/mi_qa3620/is_200410/ai_n9472619</a>	
			<a href="http://www.findarticles.com/p/articles/mi_qa3620/is_200410/ai_n9472619">http://www.findarticles.com/p/articles/mi_qa3620/is_200410/ai_n9472619</a>	
			<a href="http://www.findarticles.com/p/articles/mi_m1355/is_3_106/ai_n6153523">http://www.findarticles.com/p/articles/mi_m1355/is_3_106/ai_n6153523</a>	

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5	<p><b>Financial Management</b></p> <p>Capital Budgeting</p> <p>Short-term Financial Management</p> <p>Inventory and Production Management</p>	<p>(LO6) Evaluate the capital budgeting process in a sports enterprise.</p>	Fried – Chapters 11, 12 and 13	<p>Discussion Board Activity</p> <p>Homework Assignments – Chapter Outlines, Textbook Assignments, and Capital Budget</p>
6	<p><b>Profits</b></p> <p>Taxation and Legal Issues</p> <p>Spending Earnings</p>	<p>(LO7) Explain profits in the sports industry.</p> <p>(LO8) Explore taxation and legal issues related to sports finance.</p>	Fried – Chapters 14, and 15	<p>Discussion Board Activity</p> <p>Homework Assignments – Chapter Outlines, Textbook Assignments, and Profits Paper</p>
7	<p><b>Financial Troubleshooting</b></p> <p>Auditing</p> <p>Exit Strategy</p>	<p>(LO9) Assess financial troubleshooting methods in the sports industry.</p>	Fried – Chapter 16 and 17	<p>Discussion Board Activities</p> <p>Homework Assignments – Chapter outlines and Textbook Assignments</p> <p>Work on term project research paper.</p>
8	<p>Term Project, and Reflections on the Course</p>	<p>(LO10) Demonstrate knowledge of the sports industry.</p> <p>(LO11) Reflect on learning during the course and provide</p>	None	<p>Submit Term Project</p> <p>Submit Reflections Essay</p>

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		feedback for course improvement		
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Please see the [Student Handbook](#) to reference the University's grading scale

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## Policies

Please see the [Student Handbook](#) to reference all University policies. Quick links to frequently asked question about policies are listed below.

[Drop/Withdrawal Policy](#)

[Plagiarism Policy](#)

[Extension Process and Policy](#)

[Disability Accommodations](#)

### WRITING EXPECTATIONS

All written submissions should be submitted in a font and page set-up that is readable and neat. It is recommended that students try to adhere to a consistent format, which is described below.

- Typewritten in double-spaced format with a readable style and font and submitted inside the electronic classroom (unless classroom access is not possible and other arrangements have been approved by the professor).
- Arial 11 or 12-point font or Times New Roman styles.
- Page margins Top, Bottom, Left Side and Right Side = 1 inch, with reasonable accommodation made for special situations and online submission variances.

### CITATION AND REFERENCE STYLE

Attention Please: Students will follow the [APA Style Manual, 6<sup>th</sup> Edition](#) as the sole citation and reference style used in written work submitted as part of coursework to the University. Assignments completed in a narrative essay or composition format must follow the citation used in the [APA Style Manual, 6<sup>th</sup> Edition](#).

### LATE ASSIGNMENTS

Students are expected to submit classroom assignments by the posted due date and to complete the course according to the published class schedule. As adults, students, and working professionals I understand you must manage competing demands on your time. Should you need additional time to complete an assignment please contact me before the due date so we can discuss the situation and determine an acceptable resolution. Routine submission of late assignments is unacceptable and may result in points deducted from your final course grade.

### NETIQUETTE

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Online universities promote the advance of knowledge through positive and constructive debate--both inside and outside the classroom. Discussions on the Internet, however, can occasionally degenerate into needless insults and "flaming." Such activity and the loss of good manners are not acceptable in a university setting--basic academic rules of good behavior and proper "Netiquette" must persist. Remember that you are in a place for the fun and excitement of learning that does not include descent to personal attacks, or student attempts to stifle the discussion of others.

- **Technology Limitations:** While you should feel free to explore the full-range of creative composition in your formal papers, keep e-mail layouts simple. The Educator classroom may not fully support MIME or HTML encoded messages, which means that bold face, italics, underlining, and a variety of color-coding or other visual effects will not translate in your e-mail messages.
- **Humor Note:** Despite the best of intentions, jokes and--especially--satire can easily get lost or taken seriously. If you feel the need for humor, you may wish to add "emoticons" to help alert your readers: ;-), :), ☺

#### DISCLAIMER STATEMENT

Course content may vary from the outline to meet the needs of this particular group.

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#### Academic Services

The Online Library is available to enrolled students and faculty from inside the electronic campus. This is your starting point for access to online books, subscription periodicals, and Web resources that are designed to support your classes and generally not available through search engines on the open Web. In addition, the Online Library provides access to special learning resources, which the University has contracted to assist with your studies. Questions can be directed to [librarian@apus.edu](mailto:librarian@apus.edu).

- **Charles Town Library and Inter Library Loan:** The University maintains a special library with a limited number of supporting volumes, collection of our professors' publication, and services to search and borrow research books and articles from other libraries.
- **Electronic Books:** You can use the online library to uncover and download over 50,000 titles, which have been scanned and made available in electronic format.
- **Electronic Journals:** The University provides access to over 12,000 journals, which are available in electronic form and only through limited subscription services.
- **Turnitin.com:** [Turnitin.com](http://Turnitin.com) is a tool to improve student research skills that also detect plagiarism. Turnitin.com provides resources on developing topics and assignments that encourage and guide students in producing papers that are intellectually honest, original in thought, and clear in expression. This tool helps ensure a culture of adherence to the University's standards for intellectual honesty. Turnitin.com also reviews students' papers for matches with Internet materials and with thousands of student papers in its database, and returns an Originality Report to instructors and/or students.
- **Tutor.com** is an award-winning online homework help and learning service that connects students to a certified tutor for one-on-one help. Get help with homework, studying, projects, essay writing, and test prep in every subject, including algebra, statistics, chemistry, physics,

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social studies, and English. There are thousands of academic and career services resources—worksheets, practice problems, videos in every subject, as well as financial literacy tips. They are available 24/7 so you can access them whenever you need extra help.

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**Request a Library Guide for your course (<http://apus.libguides.com/index.php>)**

The AMU/APU Library Guides provide access to collections of trusted sites on the Open Web and licensed resources on the Deep Web. These are specially tailored for academic research at APUS:

- Program Portals contain topical and methodological resources to help launch general research in the degree program. To locate, search by department name or navigate by school.
- Course Lib-Guides narrow the focus to relevant resources for the corresponding course. To locate, search by class code (e.g., SOCI111) or class name.

If a guide you need isn't available yet, let us know by emailing the APUS Library: [librarian@apus.edu](mailto:librarian@apus.edu)