

Texas A & M Commerce

Course Syllabus Semester: Fall 2018 ACCT-575

Instructor: Dr. Chu Chen, CMA

E-mail: Chu.Chen@tamuc.edu

Office: BA 123

Office Hours: 9am –12PM Tuesday and Thursday or by appointment.

REQUIRED MATERIALS

Subramanyam. (2014). Financial Statement Analysis (11th ed.) Mason, OH: South - Western Cengage Learning. (ISBN 9-780078110962). Online homework software is not required.

SUGGESTED MATERIALS

Any current text on Intermediate Accounting (as a reference)

SUGGESTED RESOURCES:

Purdue Online Writing Lab (OWL) at <http://owl.english.purdue.edu/owl/section/2/10/>

The Khan Academy at <http://www.khanacademy.org>

COURSE DESCRIPTION

This course takes a user-oriented approach to the study of financial statements with an emphasis on for-profit public companies. Students will study the role of the income statement, balance sheet, statement of cash flows, footnotes, and the annual report in the financial reporting and analysis process.

COURSE OBJECTIVES:

- Explain basic principles of accounting and the assumptions of the financial accounting model
- Read and analyze basic financial statements including the income statement, balance sheet, statement of cash flows shareholder's equity and footnotes
- Use vertical and horizontal common-size analysis, trend analysis and ratio analysis, industry comparisons to analyze and interpret a company's financial health in areas such as efficiency, profitability, liquidity, solvency, and investor attractiveness
- Analyze and interpret the effects of differing accounting methods and management disclosures on financial statement analysis

PROGRAM OBJECTIVES:

- Graduates will be effective communicators.
- Graduates will demonstrate business ethical awareness.
- Graduates will demonstrate cultural awareness and a global perspective.
- Graduates will be effective decision makers.
- Graduates will be technically proficient and prepared for roles in the accounting profession.

EXAMS, COURSEWORK, AND ASSESMENT

The course grade is composed of the following:

<u>Item</u>	<u>Points</u>
Exam 1	200
Exam 2	200
Exam 3	200
Analysis project	400
Total Points	<u>1000</u>

Late work – Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. **Unless extenuating circumstances exist, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time.** The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation **MUST** be provided in a timely manner. **A 30% late penalty may apply even if an extenuating circumstance exists.**

GRADE CONVERSION

There is no grade curve and no extra credit assignments.

90-100%	A
80-89%	B
70-79%	C
60-69%	D
<60%	F

TENTATIVE SCHEDULE

Week 1	Welcome, Course Overview
Week 2	Chapter 1
Week 3	Chapter 2
Week 4	Chapter 3
Week 5	Chapter 4
Week 6	Exam 1
Week 7	Chapter 5
Week 8	Chapter 6 (Term project first part due)
Week 9	Chapter 7
Week 10	Chapter 8
Week 11	Exam 2
Week 12	Chapter 9
Week 13	Chapter 10
Week 14	Chapter 10 (Final term project due)
Week 15	Chapter 11
Week 16	Exam 3

Note: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR.

TECHNICAL SUPPORT:

If you experience technical problems please contact the HelpDesk:
<http://enduser.desire2learn.com/user/support.asp> or 1-877-325-7778.

University Policies and Procedures:

- **Disability** – Students with Disabilities information: The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact: Student Disability Resources & Services, Gee Library, Room 162; Phone (903) 886-5150; email: StudentDisabilityServices@tamuc.edu

- **Nondiscrimination notice:** A&M – Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

- *Student Conduct* – “All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct)

<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>

- *Dropping or Withdrawal from the course* – “Students who wish to drop a course or withdraw from the university are responsible for initiating this action”. I will NOT drop you from the course; it is your responsibility to complete the paperwork required to drop or withdraw.

- Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmplooyeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

Graduate level expectations

- *Writing* – Graduate students should be able to demonstrate critical thinking skills. Graduate level writing must demonstrate an ability to evaluate arguments from various perspectives, be able to formulate well-articulated conclusions based on facts and/or deductive reasoning, and be able to provide a well-reasoned discussion that reflects comprehension beyond an undergraduate level.

- *Responsibility* – Graduate students should demonstrate self-motivation, organization, time management skills and discipline. It is your responsibility to know when assignments, exams, quizzes, etc. are due. Due dates are communicated on the syllabus. If changes are made, the changes are provided via email. I will NOT provide daily or weekly reminders for you. You are responsible for submitting the appropriate files on time and in the required format.

- *Learning* – Graduate studies are designed for more discipline-specific focused learning. I assume you want to learn. My goal is not to solely teach you information that is covered on my exam, but to teach you accounting concepts and the application of accounting concepts. If you only want to know what is on the exam, you are robbing yourself of the value of learning.

- *Comprehensive exam* - All candidates must satisfactorily pass a comprehensive examination covering all the work within their master's/specialist degree programs. The Final Examination Report for the Master's/Specialist Degree is to be submitted to The Graduate School at least three weeks prior to graduation.

Course Requirements:

- *Check your email* – Emails are sent periodically during the semester. You must check your emails regularly to remain abreast of relevant information. When sending an email to me include the course prefix in the subject line, i.e. ACCT###.

- *Posting in D2L* – Your privacy is paramount. I do not share your personal information with anyone. Remember that “Question” areas in our course are available for all classmates to read. To maintain your privacy, questions regarding scores or other personal issues should be sent directly to my email. I will not respond to public posts regarding scores, grades or personal issues. The “Question” areas in our course should be used for general course related questions, homework questions, questions about the syllabus, due dates, etc.

- *Reading assignments* – Chapters should be read prior to coming to class. All course lectures, in class activities, and discussions assume that you have completed the required reading prior to coming to class.

- *Exams*– The format of the exams will comprise of short-problem solving questions, multiple-choice questions, matching, or essays. Make-up exams/quizzes are given **ONLY** under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of the extenuating circumstance in order to facilitate an exam/quiz make-up. Proof of the extenuating circumstance must be received in a timely manner. For extenuating conditions make-up exams/quizzes must be taken within three days of release or recovery. A 30% late penalty may apply even if an extenuating circumstance exists. Students attending university sponsored events must provide necessary documentation in order to accommodate any make-up exam/quiz.

- *Written work* – Any writing assignments that may be required must be completed and submitted using Microsoft Word. Unless otherwise noted all parts of the written assignment must be submitted in one file, i.e. do not submit two separate documents for grading. If it is necessary to make calculations, table, graphs, etc. using Excel or another program, you must copy the information into the Word document.

- *Graded work* – There are several issues regarding grading/scoring: 1) I do NOT re-grade work. Once an assignment is returned with a grade/score it cannot be resubmitted. 2) If you disagree with the posted grade/score on an assignment, you must email me with the specific discrepancy no more than three (3) days after the grade/score is posted. 3) You are NOT permitted to submit an assignment used in a previous course.

*Computer-related issues and internet connectivity issues are **NOT** acceptable excuses for not completing and submitting assignments on time.*

ACADEMIC HONESTY POLICY:

All students must follow and conform to the University policy on Academic Honesty. A copy of this will be available in D2L. All students are required to sign and return the form to the instructor. **“All that is required for dishonesty to flourish is that good men and women do nothing.”**

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