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Texas A&M University-Commerce

College of Business

Department of Accounting

ACCT 311-01W Syllabus

Financial Statement Analysis for Global Entrepreneurs

Spring 2022 – CRN 20220

INSTRUCTOR INFORMATION

Instructor: Vicki Stewart

Office: BA113A

Phone: (903) 886-5659 Administrative Asst. Accounting Department

Email: vicki.stewart@tamuc.edu (preferred contact method)

Office hours: Monday & Wednesday 3:30 – 4:30 pm and virtually Friday 9:00 – 11:00 am by appointment

Course Meeting Day/Time/Room: WEB

COURSE INFORMATION

Course Description:

This course is designed to provide an overview of financial statement analysis with a focus on global entrepreneurship. It presents a framework for analyzing business opportunities and risks through the use of financial statement analysis, ratio analysis, and trend analysis and valuation methods. Prerequisite ACCT 2302 and a minimum of 55-semester hours credit.

Required Text

Financial Statement Analysis and Valuation, 6/E ****D2L Inclusive Access**** Authors: Easton, McAnally, and Sommers ISBN: 978-1-61853-360-9. Publisher: Cambridge Business Publishers. What does Inclusive Access mean? MyLeo/ D2L opens the first day of classes. You should receive an email about Inclusive Access for this course. When you register to take this class, you are

automatically charged for access and the e-text (unless you opt out). **You do not have to then purchase the e-textbook or access because they are included in your tuition and fees.** You will login to myBusinessCourse (MBC) from the Content area of D2L. The directions are shown below:

1. From within your course in D2L, find and launch any myBusinessCourse assignments or resources.
2. If it is your first time using myBusinessCourse and you do not have an account, one will automatically be created for you. If you already have an account, you will be prompted to login.
3. You will be taken to a screen with several purchase options. Under the Enter Access Code option, enter the access code you've been provided in your email and click Submit.

You will then be sent to the assignment or resource. This completes the course enrollment/integration process. For any assistance, email mbcsupport@cambridgepub.com or submit a ticket for the quickest response.

Recommended:

Financial calculator. Knowledge of Microsoft Excel.

Course Description

College of Business Student Learning Outcomes:

1. Students will demonstrate proficiency in spoken communications by delivering clear and well-structured business presentations.
2. Students will demonstrate proficiency in written communications by creating clear and well-structured business documents.
3. Students will identify and evaluate ethical business issues.
4. Students will identify and evaluate global business challenges.
5. Students will be analytical problem solvers in business environments.

Student Learning Outcomes:

Your achievement level for each objective will be measured by your success in completing the homework, analysis problem, discussion board posts and examinations. The successful student, upon completion of this course, will be expected to have achieved the following as a result of this course:

1. CO 3 and 5. Understand financial statements, both from a historical viewpoint and the relationship between the Income Statement, the Balance Sheet and the Statement of Cash Flows through readings, homework, discussion boards, quizzes, and exams.
2. CO 2, 3, and 5. Be able to analyze financial statements and identify the strengths and weaknesses of firms using the techniques such as ratio analysis, common size analysis and cash flows through homework, discussion boards, quizzes, and exams.
3. CO 4 and 5. Understand and interpret the differences between US GAAP and International Financial Reporting Standards (IFRS) financial statements through readings, homework, quizzes, and exams.

4. CO 4. Exposure to global entrepreneurship financial environment through readings, homework, quizzes, and exams.

COURSE REQUIREMENTS

Instructional Methods

The class will be conducted online. Be prepared to discuss and/or ask questions about the material assigned for each chapter. Reading the material is required. Repetition is how this material is learned. The assignments will force repetition and therefore, assist in absorbing the material. Although many of the issues included in the readings will be covered in the class lectures, all the areas covered in the readings will not be part of class presentation. You are required to participate in the discussion boards with the other students in the course. The nature of this course encourages an interactive forum, and everyone has something valuable to contribute. Disruptive or rude behavior will not be tolerated.

Student Responsibilities or Tips for Success in the Course

Student Responsibilities:

1. Read assigned material on schedule.
2. Complete all homework assignments and analysis problem on time by due dates.
3. Post timely and completely to the discussion board prompts.
3. Prepare for and take examinations by due date.

Missed homework, discussion board prompts, and exams cannot be made up. All work must be completed by the due dates. There is no extra credit available for this course.

GRADING

Final grades in this course will be based on the following scale:

Possible Points/Percentage:

Exams (4) 120 pts.	480/40.0%
Homework Assignments	460/38.3%
Quizzes (8) 20 pts.	160/13.3%
Discussion Boards (4) 25 pts.	100/8.3%

Grade Determination:

89.5%– or above	A
79.5% – 89.4%	= B
69.5% – 79.4%	= C
59.5% – 69.4%	= D
59.4% or below	= F

TECHNOLOGY REQUIREMENTS

LMS

All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

<https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>

LMS Browser Support:

https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm

ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or helpdesk@tamuc.edu.

Note: Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a TAMUC campus open computer lab, etc.

At a minimum, you must have Microsoft Office 365, 2013, 2010. Microsoft Office is the standard office productivity software utilized by faculty, students, and staff. Microsoft Word is the standard word processing software, Microsoft Excel is the standard spreadsheet software, and Microsoft PowerPoint is the standard presentation software. Copying and pasting, along with attaching/uploading documents for assignment submission, will also be required. If you do not have Microsoft Office, please go to this link for information on free student sign up: https://www.tamuc.edu/facultyStaffServices/academictechnology/_documents/Office-365-Students.pdf

COMMUNICATION AND SUPPORT

If you have any questions or are having difficulties with the course material, please contact your Instructor.

Technical Support

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778. Other support options can be found here:

<https://community.brightspace.com/support/s/contactsupport>

Interaction with Instructor Statement

All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

COURSE AND UNIVERSITY PROCEDURES/POLICIES

Course Specific Procedures/Policies

University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

Incomplete in Course

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of "X" in all courses in which they were maintaining passing grades. A grade of "X" (incomplete) will not be counted in the calculation of the grade point average for one semester. If the "X" has not been removed at the end of one semester, it will automatically be changed to a grade of "F." If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar's Office.

Syllabus Change Policy

The syllabus is a guide. Circumstances and events, such as student progress, may make it necessary for the instructor to modify the syllabus during the semester. Any changes made to the syllabus will be announced in advance.

University Specific Procedures

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the [Student Guidebook](#).

<http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx>

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: <https://www.britannica.com/topic/netiquette>

TAMUC Attendance

For more information about the attendance policy please visit the [Attendance](#) webpage and [Procedure 13.99.99.R0.01](#).

<http://www.tamuc.edu/admissions/registrar/generallInformation/attendance.aspx>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf>

Academic Integrity

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Undergraduate Academic Dishonesty 13.99.99.R0.03 Undergraduate Student Academic Dishonesty Form](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/documents/13.99.99.R0.03UndergraduateStudentAcademicDishonestyForm.pdf>

[Graduate Student Academic Dishonesty Form](#)

<http://www.tamuc.edu/academics/graduateschool/faculty/GraduateStudentAcademicDishonestyFormold.pdf>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf>

Academic Honesty Policy

The College of Business at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

Illegal activity – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

Dishonest Conduct: Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

Cheating: The unauthorized use of another's work and reporting it as your own.

Plagiarism: Using someone else's ideas and not giving proper credit.

Collusion: Acting with others to perpetrate any of the above actions regardless of personal gain.

Students with Disabilities-- ADA Statement

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:

Office of Student Disability Resources and Services

Texas A&M University-Commerce

Velma K. Waters Library Rm 162

Phone (903) 886-5930

Fax (903) 468-8148

Email: studentdisabilityservices@tamuc.edu

Website:

<http://inside.tamuc.edu/campuslife/campusServices/StudentDisabilityServices/default.aspx>

Nondiscrimination Notice

Texas A&M University-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.

Campus Concealed Carry Statement

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 the [Carrying Concealed Handguns On Campus](#) document and/or consult your event organizer.

Web url:

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

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.

A&M-Commerce Supports Students' Mental Health

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.tamuc.edu/counsel

Department or Accrediting Agency Required Content

CPA Exam Candidates - State of Texas:

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

COURSE OUTLINE / CALENDAR

The following schedule lists the weeks and chapters that will be covered this semester. This syllabus is subject to change as needed to meet the objectives or administration of the course at the discretion of the professor. It is not anticipated there will be any substantive changes.

Dates	Topics
1/12/2022	Introduction to Course
1/17/2022	Chapter 1 - Part 1
1/24/2022	Chapter 1 - Part 2
1/31/2022	Chapter 2 - Part 1
2/7/2022	Chapter 2 - Part 2
2/11/2022	Chapters 1 & 2 – Due Date
2/14/2022	Chapter 3 - Part 1
2/21/2022	Chapter 3 - Part 2
2/28/2022	Chapter 4
3/4/2022	Chapters 3 & 4 – Due Date
3/7/2022	Chapter 5 - Part 1
3/21/2022	Chapter 5 - Part 2
3/28/2022	Chapter 6 - Part 1
4/4/2022	Chapter 6 - Part 2
4/8/2022	Chapters 5 & 6 – Due Date
4/11/2022	Chapter 7 - Part 1
4/18/2022	Chapter 7 - Part 2
4/25/2022	Chapter 8 - Part 1
5/2/2022	Chapter 8 - Part 2
5/6/2022	Chapters 7 & 8 – Due Date
5/9/2022	Final Exam

The syllabus/schedule are subject to change.