

**Texas A&M University-Commerce**  
**College of Business**  
**Department of Accounting**  
**Acct 311 Syllabus**  
**Financial Statement Analysis for Global Entrepreneurs**  
**Spring 2022**

Instructor: Cheryl Scott, CPA  
Office: BA225  
Email: cheryl.scott@tamuc.edu (preferred contact method)  
Office hours: Please email. Office hours for the spring are to be determined.  
Course Meeting Days: Every Tuesday and Thursday 9:30-10:45AM (attendance required)

**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 Minimum Grade C.

**Mandatory Meeting for Accounting Majors!!!**

*When:* Thursday, March 31st

*Time:* TBD

*Location:* TBD

\*All accounting majors enrolled in face-to-face classes are required to attend this meeting face-to-face.

**Course Materials:**

**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- not recommended). 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.

\*You can purchase a printed textbook.\*

**Recommended Tools:**

Calculator- Any type is acceptable. Knowledge of Microsoft Excel.

## 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.

## Course Embedded Assessment Objectives:

Your achievement level for each objective will be measured by your success in completing the homework, project, quizzes 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.
2. CO 2, 3, 4, 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.
3. CO 4 and 5: Understand and interpret the differences between US GAAP and International Financial Reporting Standards (IFRS) financial statements.
4. CO 4: Exposure to global entrepreneurship financial environment.

## Student Responsibilities:

- Read assigned material on schedule. Reading the book is required to be successful in this course.
- Complete all assignments on time. Homework will be completed online. Handwritten homework or emails containing photo images of your completed homework will not be graded. In fairness to persons submitting assignments in a timely manner, assignments turned in late will not receive full credit.
- Prepare for class discussions, homework and examinations.
- Your answers and work must be your own. Answers that appear to be plagiarized will not be considered and will result in (at minimum) a 0 for the assignment.

## Teaching Procedures:

This class will be conducted face to face and will incorporate several teaching styles: traditional, interactive activities, 360, and case discussions. Be prepared to discuss and ask questions about the material assigned for each class period. You must attend class to receive handouts distributed during class. Quizzes and exams will be given during class time and cannot be made up. Reading the material is required because of the complexity of the material in this course. Repetition is how this material is learned. The assignments will force repetition and therefore, assist in absorbing the material. Although many of the learning points included in the readings will be covered in the class lectures, all the areas covered in the readings will not be part of class presentations. You are encouraged to participate in class and communicate with the other students in the course. Participation is based on attending class, volunteering for class activities and exhibiting a positive attitude, demonstrated by attentive, courteous, and respectful behavior at all times. The nature of this course allows for interaction among students, and everyone has something valuable to contribute. Disruptive or rude behavior will not be tolerated.

The first assignment completed is a Principles of Accounting Review. The purpose of this activity is to assess how much you remember from Principles of Accounting. If you have a difficult time completing the assignment, additional review may be needed on an individual basis to be successful in this course.

This class has a semester project. More information will be given during class. Please budget your time appropriately. If I discover you are copying another student's work or publisher materials inappropriately on your project submission, you will receive a 0% for the entire project.

There will be no extra credit offered on an individual basis to bring up your grade at any point during the semester. **Do not send** an email asking for extra assignments to bring up your grade at any point in the semester. Giving individual students extra assignments is not fair to the rest of the class.

**Missed exams cannot be made up! All exams must be taken on the scheduled days. Special arrangements can be made ahead of time for extenuating circumstances.**

### **Course Evaluation:**

Your final grade will be based upon the following items:

#### **Possible Points:**

Exams (2)	30%
Homework	30%
Project	30%
Participation/Other Assignments	10%

#### **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

### **CPA Exam Candidates - State of Texas:**

**CPA Exam Candidates – For State of Texas** (an amendment to Board Rule 511.57. July 2020)

Candidates who desire to sit for the CPA in Texas must meet the following educational criteria: 1) Have a bachelor's degree or higher; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses **in any format**. You must have a minimum of 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/>

### **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](https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm)

YouSeeU Virtual Classroom Requirements:

<https://support.youseeu.com/hc/en-us/articles/115007031107-Basic-System-Requirements>

#### **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](mailto: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.

## **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>

### **System Maintenance**

D2L runs monthly updates during the last week of the month, usually on Wednesday. The system should remain up during this time unless otherwise specified in an announcement. You may experience minimal impacts to performance and/or look and feel of the environment.

### **Interaction with Instructor Statement:**

Email is the best way to contact the instructor. Please allow 24 hours for a response. If you do not receive a response within 24 hours (Monday-Friday), feel free to send another email. Make sure email is sent from your myLeo account with the class section in the subject. The instructor will not respond to emails received from a personal email account.

### **Course and University Procedures/Policies:**

#### **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: [Netiquette http://www.albion.com/netiquette/corerules.html](http://www.albion.com/netiquette/corerules.html)

#### **TAMUC Attendance**

For more information about the attendance policy please visit the [Attendance](#) webpage.

#### **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\*\*](#)

### **ADA Statement:**

#### **Students with Disabilities**

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 Services***

Texas A&M University-Commerce

Gee Library- Room 162

Phone (903) 886-5930 or (903) 886-5835

Fax (903) 468-8148

Email: [studentdisabilityservices@tamuc.edu](mailto:studentdisabilityservices@tamuc.edu)

Website: [Office of Student Disability Services](#)

**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. 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.

**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](http://WWW.TAMUC.EDU/COUNSEL)**

## Schedule:

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. The semester project information will be given out during class and is not reflected in the schedule below.

There will be no extra credit offered on an individual basis to bring up your grade at any point during the semester. **Do not send an email** asking for extra assignments to bring up your grade at any point in the semester. Giving individual students extra assignments is not fair to the rest of the class.

**Missed exams cannot be made up! All exams must be taken on the scheduled days so please plan accordingly. Special arrangements can be made ahead of time for extenuating circumstances. No grades will be dropped at the end of the semester.**

<u>Week of</u>	<u>Topics</u>
1/10/2022	<b>NO CLASS MEETING 1/13</b> - Read Syllabus and Email sent (went attachments)
1/17/2022	Chapter 1 and begin Principles Review Assignment
1/24/2022	Chapters 1 & 2
1/31/2022	Chapter 2
2/04/2022	Principles Review Assignment Due
2/07/2022	Chapter 3
2/14/2022	Chapter 3
2/21/2022	Chapter 4
2/25/2022	Chapters 1 – 4 – Due Date
2/28/2022	Review and Exam Ch 1-4
3/7/2022	Chapter 5
3/14/2022	SPRING BREAK (NO CLASS ALL WEEK)
3/21/2022	Chapter 5
3/25/2022	Chapter 5 – Due Date
3/28/2022	Chapter 6
4/04/2022	Chapter 6
4/08/2022	Chapter 6 – Due Date
4/11/2022	Chapter 7
4/18/2022	Chapter 7
4/25/2022	Chapter 8
4/29/2022	Chapters 7 & 8 – Due Date
5/02/2022	Project Due (no late submission accepted)
5/03/2022	Review
5/09/2022	Final Exam Week – Ch 5-8 Exam