



Accounting and Finance

A&M-COMMERCE

ACCT 311-81B

Financial Statement Analysis for Global Entrepreneurs

INSTRUCTOR INFORMATION

Instructor: Ran Ling, Ph.D., CPA

Office Location: BA121

Office Phone: 903-886-5659

Email Address: Ran.Ling@tamuc.edu

Course Meeting Day/Time/Room: MW 9:30am-10:45am, DAL2038

Office Hours: MW 11:00am-12:00pm, or by appointment.

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.

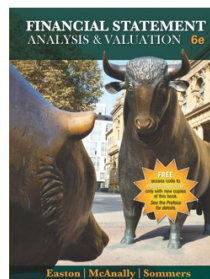
Learning Outcomes

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:

- Understand financial statements, both from a historical viewpoint and the relationship between the Income Statement, the Balance Sheet and the Statement of Cash Flows.
- 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.
- Understand and interpret the differences between US GAAP and International Financial Reporting Standards (IFRS) financial statements.
- Exposure to global entrepreneurship financial environment.

Required Materials**Financial Statement Analysis and Valuation,
6/E **D2L Inclusive Access****

Authors: Easton, McAnally, and Sommers
ISBN: 978-1-61853-360-9



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 MBC assignments or resources.
2. If it is your first time using MBC 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 mbsupport@cambridgepub.com or submit a ticket for the quickest response.

COURSE REQUIREMENTS**Course Communication**

All students must use their My Leo accounts when corresponding with professors. Please include the course number "**ACCT 311**" in the subject line of the email message. Email will be checked during business hours. If you do not hear from me during the specified time, assume I did not receive your email and contact me again. The professor is NOT responsible for any technical difficulties experienced during the course. You should check D2L regularly for announcements and other information.

Fair and ethical behavior: Please refrain from requesting special exceptions or that rules be "bent" for your situation. All students will be treated and graded with equality and fairness. The course grade will reflect only the points earned during the semester.

Classroom Policies

1. Please be on time. I would expect all members of the class to be on time. Should you not be feeling well, let the instructor know before class.
2. 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. 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. The nature of this course encourages an interactive forum, and everyone has something valuable to contribute.

3. Disruptive or rude behavior will not be tolerated. It is expected that all members of the class will communicate with civility, act with respect for others, and demonstrate professionalism. Please avoid communication that might be categorized as profane or offensive.

NOTE: For face-to-face classes, you will need your calculator, notebook and pencils. Please silence cellphones and put them away during class. Do not text or otherwise engage with your phone during the class. Do not conduct phone conversations in the classroom.

Learning Outcomes

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. 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. 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. Understand and interpret the differences between US GAAP and International Financial Reporting Standards (IFRS) financial statements.
4. Exposure to global entrepreneurship financial environment.

Student Responsibilities

Student success is most effective when you take responsibility for your own learning. What you end up getting out of this course is based upon your commitment to mastering the material and completing assignments and readings on-time. My role as a teacher is to facilitate your learning process. Each student is required to:

1. Read assigned material on schedule. Reading the book is required to be successful in this course.
2. Complete all assignments on time. The assignments will force repetition and therefore, assist in absorbing the material. All homework assignments, quizzes, project, and exams will be 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.
3. Prepare for class discussions, homework and examinations.
4. 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.

GRADING

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

Possible Points/Percentage:

Chapter Homework	40%
Chapter Quizzes	20%
Project	10%
Exams	<u>30%</u>
Total	100%

Grading scale: A = 90%-100%, B = 80%-89%, C = 70%-79%, D = 60%-69%, and F = <60%. Your grade will be based on the activities above and weighted accordingly.

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

Cheating will not be tolerated. Anyone caught cheating will receive a zero on that test or assignment and will be subject to academic sanction.

Academic Dishonesty Policy Form

All students must follow and conform to the University policy on Academic Dishonesty. A copy of this will be available in the D2L course contents. All students are required to sign and return the form to the instructor. Failure to submit a signed Academic Dishonesty Policy form will result in a **50-point decrease** in the course grade.

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. You are no longer required to have a certain number of accounting hours in a face-to-face format. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

ACCT 311 COURSE CALENDAR

Spring 2022	Chapter
1/12	Introduction
1/17	Chapter 1 - Part 1
1/24	Chapter 1 - Part 2
1/31	Chapter 2 - Part 1
2/7	Chapter 2 - Part 2
2/14	Chapter 3 - Part 1
2/21	Chapter 3 - Part 2
2/28	Chapter 4
	Midterm Exam
	March 6, 2022
3/07	Chapter 5 - Part 1
3/14	Spring Break
3/21	Chapter 5 - Part 2
3/28	Chapter 6 - Part 1
4/04	Chapter 6 - Part 2
4/11	Chapter 7 - Part 1
4/18	Chapter 7 - Part 2
4/25	Chapter 8 - Part 1
5/2	Chapter 8 - Part 2
	Final Exam
	May 9, 2022

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.

TECHNOLOGY REQUIREMENTS

Browser support

D2L is committed to performing key application testing when new browser versions are released. New and updated functionality is also tested against the latest version of supported browsers. However, due to the frequency of some browser releases, D2L cannot guarantee that each browser version will perform as expected. If you encounter any issues, contact D2L Support, who will determine the best course of action for resolution.

Note the following:

- Ensure that your browser has JavaScript and Cookies enabled.
- For desktop systems, you must have Adobe Flash Player 10.1 or greater.
- The Brightspace Support features are now optimized for production environments when using the Google Chrome browser, Apple Safari browser, Microsoft Edge browser, Microsoft Internet Explorer browser, and Mozilla Firefox browsers.

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.

COURSE AND UNIVERSITY PROCEDURES/POLICIES

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
Gee Library- Room 162

Phone (903) 886-5150 or (903) 886-5835
Email: studentdisabilityservices@tamuc.edu

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

Academic Integrity

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology. All students are required to read, sign and submit the Academic Honesty Policy form via the drop box the first week of class.

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:

[Graduate Student Academic Dishonesty 13.99.99.R0.10](http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf)
<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf>

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](#).

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>

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.