

Texas A & M Commerce
Course Syllabus
Semester: Summer II 2022
ACCT-311 Financial Statement Analysis for Global Entrepreneurs

Instructor: Dr. Chu Chen, CMA

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Office Hours: by appointment.

*****Email subject should begin with "ACCT 311". Emails usually will be replied within one business day.**

Required Textbook:

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.

You should have the Inclusive Access (the e-textbook and the Connect access) in D2L on the first day of the class.

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 mbcsupport@cambridgepub.com or submit a ticket for the quickest response.

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.

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, project, 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.

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. It is important to set high expectations for yourself. Each student is required to:

1. Login to the D2L course page several times each week. Read postings and assignment instructions frequently.
2. Frequently check your leomail email.
3. Prepare diligently for homework assignments, quizzes, and examinations.
4. Complete assignments on or before the due date.
5. Respect the learning environment.

EXAMS, COURSEWORK, AND ASSESMENT

The course grade is composed of the following:

<u>Item</u>	<u>Points</u>
Quizzes	50
Homework	100
Exams	200
Case project	150
Total Points	<u>500</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 CLASS SCHEDULE

Week	date	Chapter	Assignment	Due Date	
Week 1	7/12/2022	CH 1 and CH 2	Quiz 1, HW	7/18/2022	Mon
Week 2	7/19/2022	CH 3 and CH 4	Quiz 2, HW and Exam 1	7/25/2022	Mon
Week 3	7/26/2022	CH 5 and CH 6	Quiz 3, HW and Project part 1	8/1/2022	Mon
Week 4	8/2/2022	CH 7 and CH 8	Quiz 4, HW and Exam 2	8/8/2022	Mon
Week 5	8/9/2022	Project presentation	Project part 2	8/11/2022	Thus**

** This is a short week

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:

D2L Support

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

myLeo Support

Your myLeo email address is required to send and receive all student correspondence. Please email helpdesk@tamuc.edu or call us at 903-468-6000 with any questions about setting up your myLeo email account. You may also access information at myleo: <https://leo.tamuc.edu>

Learner Support

The [One Stop Shop](http://www.tamuc.edu/admissions/onestopshop/) was created to serve you by providing as many resources as possible in one location.
<http://www.tamuc.edu/admissions/onestopshop/>

The [Academic Success Center](http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/) provides academic resources to help you achieve academic success.
<http://www.tamuc.edu/campusLife/campusServices/academicSuccessCenter/>

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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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: Office of Student Disability Services, Gee Library, Room 162; (903) 886-5930; 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/34SafetyOfEmployeesAndStudents/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.

- **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

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. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 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

To fully participate in this courses you will need to use a current Flash enabled internet browser. For PC and Mac users the suggested browser is Chrome or Firefox.

You will need regular access to a computer with a broadband Internet connection and speakers or headphones.

In addition, ensure that you have the following software:

- [Adobe Reader](https://get.adobe.com/reader/) <https://get.adobe.com/reader/>
- Microsoft Office 2013, 2010, 2007 or 365