

East Texas A & M University
Course Syllabus
Summer II 2025
ACCT-311 Financial Statement Analysis

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:

Understanding Financial Statements, 12th edition **D2L Inclusive Access**

Authors: Lyn M. Fraser and Aileen Ormiston ISBN: 9780137959228 (paperback) Publisher: Pearson

You should have the Inclusive Access (the e-textbook) 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 can purchase or rent a printed textbook.

COURSE DESCRIPTION

This course is designed to provide an overview of financial statement analysis. It presents a framework for analyzing business opportunities and risks through the use of financial statement analysis, ratio analysis, trend analysis, and valuation methods. Prerequisite ACCT 2301 Minimum Grade C.

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.
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.
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:

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. Read assigned material on schedule. Reading the book (Ch 1-5) is required to be successful in this course.
2. Complete all assignments on time. In fairness to persons submitting assignments in a timely manner, assignments turned in late will not receive credit. Personal computer and internet connection problems do not excuse the requirement to complete all coursework in a timely and satisfactory manner. You need to have a planned backup method to deal with these inevitable problems. It's also recommended to complete the assignments early.
3. Prepare for class discussions, homework, and examinations.
4. Attend the zoom lectures and/or watch the recorded lectures. Recorded lectures will be posted in D2L.
5. 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.
6. Respect the learning environment.

TEACHING PROCEDURES:

This class will be conducted online using myLeo Online/D2L. Homework and exams will be completed in D2L. Live lectures will be conducted throughout the semester via zoom/D2L where problems like the homework and exams will be covered. Be prepared to discuss and ask questions about the material assigned during the live lectures. The information shared and covered during class will be important regarding your success in this class. The lectures will be recorded and posted in D2L. Reading the material is required because of the complexity of the material in this course. Repetition is how this material is learned. The assignments and lecture activities 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, in any discussion posts, and communicate with the other students in the course. Participation is based on responding to discussion topics (if any are assigned), attending/watching the live lectures, 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.

This class has a semester project, which is a written paper. We will go through problems to help with completing the project during class. Even though the project is not due until the end of the semester, it is vital that you complete the project as each chapter (2-5) is covered in the course. There will be two submissions (milestones) of the project throughout the semester to ensure you are making progress. If you wait until the end of the semester to begin the project, your grade will suffer. 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. Giving individual students extra assignments is not fair to the rest of the class. Make sure to stay on top of the homework and project due dates. Even though coursework is not due every week, please budget your time to complete a chapter each week. Stay on top of the coursework.

EXAMS, COURSEWORK, AND ASSESMENT

The course grade is composed of the following:

<u>Item</u>	<u>Points</u>
Introduction paper	20
Homework	100
Exams	200
Project	180
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 of		Assignment and deadline	Live section date
7/7/2025	Course introduction and CH 1 and CH 2	Introduction paper and HW CH1-CH 2 07/13	07/07 11:00 am
7/14/2025	CH 3	HW CH 3 07/20	
7/21/2025	Project introduction	Project part 1 and exam 1 07/27	07/21 11:00 am
7/28/2025	CH 4 and CH 5	HW CH 4 and CH 5 08/03	07/28 11:00 am
8/4/2025		Exam 2 and Project part 2 due 08/07 (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*: East Texas A & M University 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 East Texas A & M University 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 East Texas A & M University 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 East Texas A & M University campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

- East Texas A & M University Supports Students’ Mental Health

The Counseling Center at East Texas A & M University, 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 120 semester hours of courses; 3) Included in the 120 semester hours, 21 of upper level accounting courses. Complete 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: <https://www.tsbpa.texas.gov/exam-qualification/examination-requirements.html>

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 2021, 2019, 2016 or 365