

**East Texas A&M University  
College of Business  
Department of Accounting and Finance  
Acct 311 Syllabus  
Financial Statement Analysis  
Spring 2026**

Instructor: Cheryl Scott, CPA  
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Email: [cheryl.scott@etamu.edu](mailto:cheryl.scott@etamu.edu)  
Office hours: T/Th 10:00-11:00am (F2F), M 9am-12pm (Online) via link:  
<https://tamuc.zoom.us/meeting/register/NsB4SqnQJGr6v1MHlpAmg>

Please email to set up an in-person appointment. These are general times, certain campus events may supersede these. They are also not the only times I can meet, contact me if you would like to set up a meeting outside of these times. I do my best to answer emails within 24 hours (Weekdays). THESE ARE ALSO SUBJECT TO CHANGE! PLEASE CHECK THE D2L SHELL FOR THE MOST UP TO DATE INFO!

Course Meeting Days: Every Tuesday and Thursday 11:00AM-12:15PM (attendance required); BA244

**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.

**Course Materials:**

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

Authors: Lyn M. Fraser and Aileen Ormiston

ISBN: **9780137959228 (paperback)**

Publisher: Pearson

What does **Inclusive Access** mean? MyLeo/ D2L opens the first day of classes. You will receive an email about **Inclusive Access** for this course prior to the semester starting. Do not delete it. 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 purchase the e-textbook because it is included in your tuition and fees.

\*You can purchase or rent 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 (Ch 1-5) is required to be successful in this course.
- Complete all assignments on time. Homework will be completed online in D2L. 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 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.
- Prepare for class discussions, homework, quizzes, and examinations. Quizzes will be given at the beginning of class and cannot be made up if missed.
- Your answers and work must be your own. Answers that appear to be plagiarized or analysis completed using AI will not be considered and will result in (at minimum) a 0 for the assignment.
- Come to class ready to learn. Cell phones should not be used and earbuds must be removed during class time.

## **Teaching Procedures:**

This class will be conducted face to face and may incorporate several teaching styles: traditional, interactive activities, 360, and case discussions. All homework will be completed in D2L. 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. The information shared and covered during class will be important regarding your success in this class. Exams, quizzes, and other activities completed during class cannot be made up. Reading the material is required because of the complexity of the material in this course. The book is a great reference for how to write your project. Repetition is how this material is learned. The assignments and class 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 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 lots of 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, which will be completed by hand. We will work on this assignment during class. 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, which is a typed paper. We will go through lots of practice 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.

**\*\*\*IMPORTANT\*\*\*** 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. All students, including athletes, who will miss an exam must notify the instructor **PRIOR** to the exam being given to reschedule your exam. Please arrive on time to class.

### Course Evaluation:

Your final grade will be based upon the following items:

#### Possible Points:

Exams (2)	30% (15%,15%)
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

### Exam Candidates - State of Texas:

#### CPA Exam Candidates – For State of Texas <https://www.tsbpa.texas.gov/exam-qualification/examination-requirements.html>

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 120 semester hours of courses; 3) Included in the 120 semester hours, 21 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/>

**CMA Exam Candidates – State of Texas** Candidates who seek the Certified Management Accountant (CMA) designation must pass the CMA examination. This exam has two parts covering twelve (12) competencies. 1) Part I – Financial planning, performance, and analytic & 2) Part II – Strategic financial management Each part has six subparts that test the candidate's knowledge about managerial/cost accounting and decision making for businesses. In addition to passing the CMA exam, candidates must have a bachelor's degree or professional accounting certification and two years of work experience to receive the CMA designation. Further information is available at [www.imanet.org/cmcertification](http://www.imanet.org/cmcertification).

### Technology Requirements:

#### LMS

All course sections offered by East Texas A&M University 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)

### **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@etamu.edu](mailto:helpdesk@etamu.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, ETAMU 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](#).

<https://www.etamu.edu/student-guidebook/>

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)

#### **ETAMU Attendance**

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

## **Academic Integrity**

Students at East Texas A&M University are expected to maintain high standards of integrity and honesty in all of their scholastic work.

East Texas A&M University acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software (including AI) **must be documented**. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism). Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided, the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources. 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***

East Texas A&M University

Gee Library- Room 162

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

Fax (903) 468-8148

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

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

## **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.

## **Campus Concealed Carry Statement:**

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 ETAMU 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 ETAMU campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

## Career Development:

The COB Career Services department develops relationships with employers resulting in career opportunities for students and alumni, while providing quality career preparation tools to develop the essential skills needed to compete in the job market. Please email [COBCareers@etamu.edu](mailto:COBCareers@etamu.edu) if you need anything or have any questions. Services available to all students include:

### ONE-ON-ONE CAREER COACHING

- Resume and cover letter writing guide and other resources
- Mock interviews: Big Interview
- Professional headshot in our LinkedIn photo booth
- Dress to impress with The Lion Wardrobe
- HireaLion job portal

For more valuable resources involving career exploration, preparation and engagement, visit the [Office of Student Career Preparedness](#).

### CAREER EXPLORATION SERVICES

- Career assessment: YouScience (need name and email for access code)
- Lion Mentorship Program
- ETAMU Candid Careers
- Goin' Global

## The Counseling Center:

**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.ETAMU.EDU/COUNSEL](http://WWW.ETAMU.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.

There will be no extra credit offered on an individual basis to bring up your grade. **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.

**\*\*\*IMPORTANT\*\*\*** 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. All students, including athletes, who will miss an exam must notify the instructor **PRIOR** to the exam being given to reschedule your exam. Please arrive on time to class.

	<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>	<b>Saturday</b>
Jan	12 Spring Begins	13 1st Class	14	15 Principles Review	16	17
	19 <i>Holiday</i>	20	21	22	23	24
	<i>Campus Closed</i>	Principles Review		Principles Review		
	26	27 Principles Review	28	29 Review Due/ Ch 1 Lecture	30	31
Feb	2	3 Becker Presentation Ch 2 Lecture	4	5	6	7 <b>Ch 1 HW Due</b>
	9	10 Semester Project Instructions	11	12 WOP Day	13 -	14
	16	17	18	19 <i>Resume</i> <i>Workshop/</i> <i>Ch 3</i>	20	21 <b>Milestone 1 Due</b> <b>(Project)</b>
	23	24	25 Career Fair	26	27	28 <b>Ch 2-3 HW Due</b>
Mar	2	3 Midterm Review	4	5 <b>Exam Ch 1-3</b>	6	7
	9 <b>SPRING BREAK- NO</b> <b>CLASSES ALL WEEK</b>	10	11	12	13	14
	16	17 Exam Review	18	19 Ch 4 Lecture	20	21
	23	24	25	26	27 Last Day to Drop	28
	30	31	1	2	3	4
Apr	6	7 Ch 5 Lecture	8	9	10	11
	13	14	15	16 WOP DAY NO LECTURE	17	18 <b>Milestone 2 Due</b> <b>(Project)</b>
	20	21	22	23 Final Exam Review	24	25 <b>Ch 4-5 HW Due</b>
	27	28 Final Exam Review	29	30 <b>Exam Ch 4-5?</b>	1	2
May	4	5	6	7	8	9
	* All due dates are midnight (11:59PM)					