



FIN 440: Financial Statement Analysis & Valuation – Summer II 2026 Syllabus

Instructor: Dr. Fadi Fawaz

Office Location: Online (Monday and Friday 12:30 to 2 PM CST)

zoom link will be provided upon request

Office Hours: By Appointment

Email: Fadi.Fawaz@etamu.edu

Communication Response Time: 24 to 48 hours

Class Format: All course material will be uploaded in MyLeo (D2L Brightspace). You MUST check youremail and course D2L (MyLeo) on a regular basis.

Course Description and Objectives

The goal of this course is to provide the analytical framework students need to scrutinize financial statements, whether they are (i) evaluating a company's stock price, (ii) determining valuations for a merger or acquisition, or (iii) calculating the value of a start-up company from the perspective of a venture capitalist. By understanding the dynamic nature of financial ratios and evaluating the trends in historical series, students will be able to interpret financial statements in today's volatile markets and uncertain economy.

The student, upon completion of this course, should be able to:

1. Analyze the financial statements to get at the relevant information for valuing equities.
2. Perform ratio analysis for valuation.
3. Tie profitability into valuation.
4. Know how to deal with the accounting methods used in financial statements.
5. Develop financial analysis for strategy and planning.

Prerequisites

FIN 404, and basic knowledge of Mathematics, Statistics, and Accounting

Required Materials

Textbook: Fundamentals of Financial Management, 16th Edition Eugene F. Brigham, Joel F. Houston

Print Edition ISBN: 9780357517574 Copyright 2022 Cengage Learning, Cengage Learning

MindTap ISBN: 9780357517642 Copyright 2022 Cengage Learning, Cengage Learning

Course Key MTPPN73GX394

Financial calculator: Texas Instruments BAII Plus or BAII Plus Professional

COURSE REQUIREMENTS

Minimal Technical Skills Needed

Students should be able to log in to the university's Learning Management System (LMS) and Pearson MyEconLab, submit assignments electronically, download and upload files, and communicate through email. Basic proficiency with word processing (Word), spreadsheets (Excel), and internet browsing is required. Students should also be able to troubleshoot common issues such as login errors or browser compatibility problems.

Instructional Methods

This course is delivered fully online through Cengage MindTap and D2L. Instructional methods include textbook readings, MindTap problem sets, online quizzes, and exams. Learning is reinforced through interactive exercises and applied assignments within MindTap. The course emphasizes connecting macroeconomic theories to real-world applications using data-driven exercises and media-based examples. Faculty guidance will be provided through announcements, assignment feedback, and virtual office hours.

Student Responsibilities or Tips for Success in the Course

Students are expected to log in regularly to the D2L and MindTap, keep up with the assigned readings, and complete quizzes and assignments by the posted deadlines. Staying current with the weekly schedule is critical, as late submissions may not be accepted. Students should dedicate consistent time each week to reviewing materials, practicing MindTap problems, and preparing for exams. Time management, organization, and proactive communication with the instructor are essential for success.

GRADING

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

- A = 90%-100%
- B = 80%-89%
- C = 70%-79%
- D = 60%-69%
- F = 59% or Below

Weights of the assessments in the calculation of the final letter grade.

Graded Items	
Description	Percentage
Mindatp Assignments	40%
Midterm	25%
Final Exam (comprehensive)	35%
Total	100%

Note: Instructor reserves the right to modify the above grading system with prior announcement in class or through D2L/ email

Course Requirements

This course will use the MyLeo (D2L Brightspace) course management system. Please check the D2L regularly for course information, class lecture materials, quizzes, assignment, exam dates and announcements. D2L quizzes and assignments typically will have due dates and will not be available for submission after the due date. Because technical problems may arise, please do not wait until the last minute to complete assignments and quizzes. Use only Chrome to access this course on MyLeo (D2L Brightspace). D2L is a Windows-based product. Safari, Firefox, Edge, Internet Explorer (IE) are not supported browsers. Often your assignments are not fully visible/accessible from browsers other than Chrome. If you are using a Mac iOS, you must download the Chrome app. However, the app does not fully guarantee your full accessibility.

Examinations

Exams will be primarily of an objective nature, e.g., problem solving and multiple-choice. You will need your financial calculator for each exam. You must not discuss exam contents with any other person. You are on your honor to help preserve the integrity of the exam. Make-up exams will ONLY be considered under extenuating circumstances. Work, personal travel, etc. are NOT extenuating circumstances. Extenuating circumstances would include school sponsored excused event (communicated by faculty advisor/coach), hospitalization, medical emergency, physical injury, or death of an immediate family member. You will be required to provide proof of the extenuating circumstance to be approved for a make-up exam. Make-up exams for students attending school-sponsored events, are scheduled before event departure. Other approved makeups are scheduled within three days of approval of documented extenuating circumstances.

The Midterm and the Final both Require Respondus LockDown Browser + Webcam

Cengage MindTap

All course assignments will be completed through Cengage MindTap. Make sure to follow the provided registration instructions carefully. **All work must be completed by August 4, 2026**

Tentative Course Schedule

Week	Chapter
Week 1	Chapters: 1, 2, 3, and 4
Week 2	Chapters: 5, 6, and 7
Week 3	Midterm on D2L (closed book): Chapters: 1-7 (July 20-25) Chapters: 8, 9, and 10
Week 4	Chapters: 11 and 17
Aug 4-6	Final Exam (Closed book) on D2L

Note: All dates are tentative and may be changed with prior announcement in class or through D2L/ email.

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

Zoom Video Conferencing Tool

https://inside.tamuc.edu/campuslife/CampusServices/CITESupportCenter/Zoom_Account.aspx?source=universalmenu

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.

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>

Interaction with Instructor Statement

Students are encouraged to maintain regular communication with the instructor throughout the semester. The best way to reach the instructor is by university email; responses will typically be provided within 24–48 hours during the work week. Virtual office hours will also be held via Zoom, and appointments outside of these hours may be scheduled upon request. Students are expected to use professional email etiquette, include their full name and course section in correspondence, and check the LMS announcements and email frequently for updates.

COURSE AND UNIVERSITY PROCEDURES/POLICIES

Course-Specific Procedures/Policies

- All assignments, quizzes, and exams must be completed through Pearson MyLab Economics and the LMS by the posted deadlines.
- Late submissions are generally not accepted unless prior arrangements have been made for documented emergencies.
- Students are responsible for ensuring they have reliable internet access and functional technology to complete course requirements.
- Academic integrity is expected at all times. Cheating, plagiarism, or unauthorized collaboration on quizzes and exams will result in disciplinary action in accordance with university policy.
- Students should familiarize themselves with the course calendar and stay on schedule; no make-up quizzes or tests will be offered except under extraordinary, documented circumstances.

University-Wide Policies

- **Academic Integrity:** Students must follow the university's code of conduct regarding honesty and academic work.
- **Accessibility Services:** Students requiring accommodation should contact the university's Office of Disability Services as early as possible.
- **Attendance and Participation:** Even though the course is fully online, students are expected to log in regularly, keep up with assignments, and demonstrate engagement with the material.
- **Student Support:** Resources such as the library, tutoring center, and technical support services are available to support student success.

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

Academic Integrity

ETAMU's College of Business is committed to preserving academic integrity across all delivery modes-online, hybrid, and face-to-face. Academic dishonesty undermines learning, devalues degrees, and is taken seriously under ETAMU's and the university-wide Code of Student Conduct [East Texas A&M University, ETAMU](#).

- **Prohibited conduct** includes plagiarism, cheating (e.g., using unauthorized resources or assistance), collusion (unauthorized collaboration), and misuse of university resources or intellectual property [East Texas A&M University, ETAMU](#).
- **Consequences** may include point deduction, failure on assignments or the course, referral to the Academic Integrity Committee, and possible university-wide disciplinary actions [East Texas A&M University, ETAMU](#).

Attendance & Engagement

While formal attendance is not recorded in online courses, students are expected to regularly engage with course content, complete assignments by deadlines, and maintain consistent participation in all activities. Compliance with university expectations for course engagement supports academic success and eligibility for financial assistance [Inside Texas A&M University student-rules.tamu.edu](#).

Reporting Misconduct

In cases of suspected academic dishonesty, instructors will follow university procedure: consult with the department head or appropriate administrator and use the Academic

Misconduct Reporting Form as outlined by ETAMU's Academic Integrity protocols [East Texas A&M University, ETAMU](#).

University Regulations & Policies

Students are responsible for knowing and adhering to ETAMU's broader policies, including those related to student conduct, confidentiality of academic records, accommodation for disabilities, and course withdrawal procedures [Inside Texas A&M University+1 East Texas A&M University, ETAMU](#).

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/student_guidebook/Student_Guidebook.pdf

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>

ETAMU Attendance

For more information about the attendance policy please visit the [Attendance Procedures 13.99.99.R0.01](#)

<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/academic/13.99.99.R0.01.pdf>

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. For more details and the definition of academic dishonesty see the following procedures:

[Undergraduate Academic Dishonesty 13.99.99.R0.03](#)
[Undergraduate Student Academic Dishonesty Form](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/documents/13.99.99.R0.03UndergraduateStudentAcademicDishonestyForm.pdf>

Graduate Student Academic Dishonesty Form

<http://www.tamuc.edu/academics/graduateschool/faculty/GraduateStudentAcademicDishonestyFormold.pdf>

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf>

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

East Texas A&M University

Velma K. Waters Library Rm 162

Phone (903) 886-5150 or (903) 886-5835

Fax (903) 468-8148

Email: studentdisabilityservices@tamuc.edu

Website: [Student Disability Services](#)

<https://www.tamuc.edu/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 East Texas A&M 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 East Texas A&M campuses. Report violations to the University Police Department at 903-886-5868 or 9-1-1.

East Texas A&M Supports Students' Mental Health

The Counseling Center at East Texas A&M, 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

AI use policy [Draft 2, May 25, 2023]

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 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.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty

Department or Accrediting Agency Required Content

This course is offered within the College of Business, which is accredited by the Association to Advance Collegiate Schools of Business (AACSB International). AACSB accreditation represents the highest standard of achievement for business schools worldwide. To maintain this accreditation, the College of Business ensures that all courses contribute to the development of knowledge, skills, and values consistent with AACSB's assurance of learning (AoL) standards.