



Texas A&M University-Central Texas

ACCT 5345-110 Financial Statement Analysis

Fall 2018 rev. 08.21.2018

Texas A&M University-Central Texas

August 27–December 14, 2018

INSTRUCTOR INFORMATION

Instructor Contact Information

Course Instructor: Dr. Rob Tennant

Office location: Founders Hall, #323R

Office phone: 254-519-5793 or call Melanie Mason 254-519-5437

Email address: rtennant@tamuct.edu

If you have any questions or concerns before class starts, please send an e-mail to rtennant@tamuct.edu. When sending an e-mail, please identify ACCT 4324 in the subject line! After class starts, *Canvas inbox is my preferred method* of communication.

Instructor's TAMUCT Office Hours

If you have any questions about this course or during the course, I am available in my A&M-CT office Mondays and Wednesdays between 2pm and 5pm. Also, you can send Canvas Inbox or e-mails anytime; I usually respond to questions quickly, but not longer than 24 hours. If you need assistance outside the stated office hours, please send me an email request, and we will find a time that works around our schedules.

Mode of Instruction and Course Access

This is a Face-to-Face Class. In addition to the face to face component, access to the canvas materials and assignments is required.

Student–Instructor Interaction

Canvas inbox is my preferred method of communication, and I typically respond within a few hours, but not more than 24 hours. If you do not receive a response within 24 hours, please contact me again

911 Cellular

Emergency Warning System for Texas A&M University-Central Texas

911Cellular is an emergency notification service that gives Texas A&M University-Central Texas the ability to communicate health and safety emergency information quickly via email, text message, and social media. All students are automatically enrolled in 911Cellular through their myCT email account.

Connect at [911Cellular](https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management) [https://portal.publicsafetycloud.net/Texas-AM-Central/alert-management] to change where you receive your alerts or to opt out. By staying enrolled in 911Cellular, university officials can quickly pass on safety-related information, regardless of your location.

COURSE INFORMATION

Learn an analytical approach to the application of finance and accounting principles relevant to the analysis of financial statements. Course Objectives

Upon successful completion ACCT 4324 students should be able to:

1. the impact of economics on financial statements,
2. the effect of judgment on the measurement of assets and liabilities,
3. the difference between income and cash flows,
4. the cash flow statement,
5. profitability and risk analysis,
6. the concept of accounting quality,
7. financial statement forecasting, and
8. the concepts and methods underlying firm valuation.

Furthermore, successful accounting professionals possess strong analytical and communications skills, and are expected to work effectively with other professionals from diverse backgrounds. The course assignments are intended to help you develop and enhance these skills. **COURSE**

REQUIREMENTS

Course Requirements

A syllabus serves as an instructional and study planning document for both faculty and students. Although every effort will be taken to complete the semester according to the syllabus, it may become necessary to make certain changes to facilitate the academic environment better. In such an event, changes will be announced within one week of the change decision in the Canvas classroom. Changes may be made within the last two weeks of the semester only in exceptional circumstances. Conflicts between Canvas and the syllabus will be resolved according to syllabus requirements. Following is a description of the major course assignments as well as other components that make up the total grade for this course.

Professional Etiquette

Students are expected to embody professionalism to include the following: **Demeanor** – polite and well-spoken, demonstrating tact, respect, compassion, appreciation, inclusive, mature - not rude, belligerent, arrogant, or aggressive; **Reliable** – follow through on tasks in a timely manner, communicate unanticipated events; **Competent** – commit to learning and applying content from the course, act in a responsible manner and practice sound judgement, seek assistance when appropriate; **Ethical** – honest and trustworthy; **Equality** – refrain from giving or seeking preferential treatment unless supported by the office of Student Success, adhere to published policies of the university, seek assistance or clarification when appropriate. A student who violates professional etiquette in a manner that is egregious (as determined by the instructor) may result in a failing grade for the course. A less severe penalty may be assigned by the instructor depending on the circumstances of the situation.

About Discussions and Activities

Students are expected to be prepared each week by completing the assigned readings before due dates as posted in the course schedule.

Discussions: 100 points

Discussions are a critical part of the learning design and are intended to provide an opportunity for student-to-student discussion of required readings as well as to help students prepare for **exams 1-3**. Discussions are intended to facilitate students' creation of knowledge through applying learned content, asking clarifying questions, contributing personal representation of concepts and ideas, and engaging in analysis, evaluation, and synthesis of multiple perspectives.

When completing discussion, be sure to read the directions provided with the discussion in Canvas, because some directions are different from what is listed in the textbook. You may want to complete exercises related to the week's chapter during the week we are reading that chapter. However, you need to watch the schedule to ensure all initial responses submitted by Sunday of the required submission week. You have until Sunday of the closing week to complete follow-up responses. In your approach to discussions, it may be easier to finish the follow-up responses the weekend after initial responses are due since it will still be fresh from the readings.

Initial response expectations. You are required to post one initial response *to each topic listed*. This is your response to the exercise. Keep in mind, initial responses are due at a time that allows students to work ahead if they want. However, students posting initial responses late will incur a late penalty, but you can still post late. This is to ensure students who need/want to work earlier in the course schedule have someone else to "discuss" the topics with for posting follow-up responses. However, the discussion is open for several weeks to allow you to come back when it is convenient for you. Keep in mind, discussions are student-to-student discussions that require other students to "discuss with." Therefore, no late postings will be accepted for course credit after the discussion closes. Please note the discussion closing date in the course schedule. All closing dates are on Sunday, except the last discussion, which closes on Friday - the last day of class.

Follow-up response expectations. Discussions require you to provide at least 2 total follow-up responses. Unlike initial responses, the follow-up responses can focus on one or two topics that most interest you. However, when responding to students in discussions, be sure that your responses contribute to the discussion in a meaningful way. While responses to classmates can take a

conversational tone, the comment should go beyond the summary of "I agree." Students whose posts are insufficient in quality or quantity, or late will receive point deductions.

Submitting your responses. To submit an initial post, click on the link provided in the module for the week the discussion is open. This link will take you to the discussion board. Each topic within the discussion **requires a separate post**. Be sure to label your response with an appropriate title heading so that you receive full credit for your initial submission. For example, RobertT DISCUSSION 1:1 or something similar.

Please note: Professional etiquette is required at all times.

Grading Criteria: Discussions

- Initial Responses: 45% (11.25 points) Provided initial responses to all required topics. Overall initial responses were complete, demonstrated understanding and comprehension of concepts. Answers were thorough and demonstrated an understanding of the assigned reading material.
- Responses to Classmates: 45% (11.25 points) Actively participated in the discussion met the minimum required responses to classmates in quantity and quality. Minimum responses should add to the conversation beyond "good point" or "I agree." Responses are intended to be conversational, but well written and add value.
- Timeliness and Academic Writing Style: 10% (2.5 points) Met expectations for active and timely responses. Writing quality was adequate with good sentence structure, spelling, effective word choice. APA formatting of citations was provided. Links to outside sources or APA formatted reference provided for sources other than the required textbook.

Instructor Policies:

Instructors policies can be found at the end of the syllabus under [Instructor Policies Related to Absence, Grading, etc.](#)

Course Grading Criteria:

Graded requirements support course objectives and include a combination of discussions, assignments, quizzes, and exams.

Grade Composition

Discussions	100pts
Quizzes	100pts
Exam1	100pts
Exam2	100 pts
	<hr/>
	400pts

90% and above=A

80% and above=B

70% and above=C

60% and above=D

Belo 60=F

Please note 89.99 **does NOT equal 90%**

Late assignments are not accepted/graded

Posting of Grades

Most student grades will be posted in the Canvas Grade book within 7 days of submission and/or close of discussions. However, most grades will be returned within 3-5 days. **Please note: The student capacity for this course was increased. Therefore, grading time for Assignments 1 and 2 may exceed the typical 7-day return time.** Students should monitor their grades through this tool and report any issues immediately.

Submitting Course Requirements

Please submit all course requirements (activities, assignments, quizzes, and exams) through the Canvas classroom. If you are unable to post to the Canvas classroom due to an unexpected difficulty, please send me an e-mail explaining the difficulty. Be sure to place ACCT 4324 in the subject line! Then, post or complete the course requirement in the Canvas classroom as soon as you can, so that you may receive feedback and a grade for the course requirement.

COURSE OUTLINE AND CALENDAR

Complete Course Outline

“I reserve the right to make changes to the course schedule if the need arises” (Dr. T). If changes are made, you will be notified in advance of the change through a posted announcement in the Canvas classroom. Required video time commitment is estimated as ~ minutes. Additional videos may be added throughout the course as commentary related to concepts in the required textbook and student questions. **Links to all course requirements are located in the Module for each week.**

Important University Dates:

August 27th Class Begins

August 27th -29th Add/Drop/Late Registration

September 3rd Labor Day

September 12th Last day to drop with no record

October 5th Deadline to submit graduation application for participation in the commencement ceremony

November 1st Deadline to Submit GRE/GMAT Scores to the Office of Graduate Studies

November 9th Last day to drop a course with a “Q” or withdraw with a “W”

November 12th Veterans Day

November 22nd & 23rd Thanksgiving

December 1st Student End of Course Survey Opens

December 14th Class ends

December 14th Commencement Ceremony Bell County Expo Center 7:00 p.m.

December 15th – January 13th Winter Break Classes Start January 14th

TECHNOLOGY REQUIREMENTS AND SUPPORT

Technology Requirements

For this course, you will need reliable and frequent access to a computer and the Internet. If you do not have frequent and reliable access to a computer with an Internet connection, please consider completing Web-supported activities in the A&M-CT computer lab (Founder's Hall, 113) or contact [Dr. T](#) to discuss your situation.

To complete assignments, you will need MS Word and PowerPoint software. You will also need a headset or speakers, a microphone, and a webcam or other video recording device to be able to listen to online resources and record voice narration and video presentation for the Project. If you do not have MS PowerPoint, you can get [Microsoft Office Suite free through your myCT](#).

This course will use the A&M-Central Texas Instructure Canvas learning management system. Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com>].

Username: Your MyCT username (xx123 or everything before the "@" in your MyCT e-mail address)
Password: Your MyCT password

Technology Support

Canvas Support

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select "Chat with Canvas Support," submit a support request through "Report a Problem," or call the Canvas support line: 1-844-757-0953.

For issues related to course content and requirements, contact your instructor.

Other Technology Support

For log-in problems, students should contact Help Desk Central.

24 hours a day, 7 days a week:

Email: helpdesk@tamu.edu

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

Please let the support technician know you are an A&M-Central Texas student.

For issues related to course content and requirements, contact [Dr. T](#). Remember, technology issues are not an excuse for missing a course requirement – make sure your computer is configured correctly, address issues well in advance of deadlines, and have a backup plan.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Drop Policy

If you discover that you need to drop this class, you must complete a [Drop Request Form](#) [https://www.tamuct.edu/registrar/docs/Drop_Request_Form.pdf].

Professors cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the Academic Calendar for which the form must be completed, signed and returned. Once you return the signed form to the Registrar's Office, you must go into Warrior Web

and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar's Office immediately. You are to attend class until the procedure is complete to avoid the penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Academic Integrity

Texas A&M University-Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Academic integrity is defined as a commitment to honesty, trust, fairness, respect, and responsibility. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. Academic misconduct is any act that improperly affects a true and honest evaluation of a student's academic performance and includes, but is not limited to, cheating on an examination or other academic work, plagiarism and improper citation of sources, using another student's work, collusion, and the abuse of resource materials. All academic misconduct concerns will be reported to the university's Office of Student Conduct. Ignorance of the university's standards and expectations is never an excuse to act with a lack of integrity. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

Academic Accommodations

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier-free education. The Office of Access and Inclusion is responsible for ensuring that students with a disability receive equal access to the university's programs, services and activities. If you believe you have a disability requiring reasonable accommodations, please contact the Office of Access and Inclusion at (254) 501-5831. Any information you provide is private and confidential and will be treated as such.

For more information, please visit our [Access & Inclusion](https://www.tamuct.edu/student-affairs/access-inclusion.html) web page [https://www.tamuct.edu/student-affairs/access-inclusion.html].

Important information for Pregnant and/or Parenting Students.

Texas A&M University-Central Texas supports students who are pregnant and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit the [Student Affairs](https://www.tamuct.edu/student-affairs/index.html) web page [https://www.tamuct.edu/student-affairs/index.html]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about these [requirements and guidelines online](http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf), please visit the website [http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant

and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University's Title IX Coordinator.

Tutoring

Tutoring is available to all A&M-Central Texas students, both on-campus and online. Subjects tutored on campus include Accounting, Advanced Math, Biology, Finance, Statistics, Mathematics, and Study Skills. Tutors are available at the Tutoring Center in Warrior Hall, Suite 111.

If you have a question regarding tutor schedules, need to schedule a tutoring session, are interested in becoming a tutor, or have any other question, contact Academic Support Programs at (254) 519-5796, or by emailing Dr. DeEadra Albert-Green at deeadra.albertgreen@tamuct.edu.

Chat live with a tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive FREE online tutoring and writing support. This tool provides tutoring in over 40 subject areas. Access Tutor.com through Canvas.

The University Writing Center

Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University-Central Texas (TAMUCT) is a free workspace open to all TAMUCT students from 10:00 a.m.-5:00 p.m. Monday thru Thursday with satellite hours in the University Library Monday thru Thursday from 6:00-9:00 p.m. This semester, the UWC is also offering online-only hours from 12:00-3:00 p.m. on Saturdays.

Students may arrange a one-on-one session with a trained and experienced writing tutor by visiting the UWC during normal operating hours (both half-hour and hour sessions are available) or by making an appointment via [WOnline](https://tamuct.mywconline.com/) at [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu for any assistance needed with scheduling.

Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the UWC is here to help!

If you have any questions about the UWC, please do not hesitate to contact Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu.

Library Services

The University Library provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 250,000 eBooks and 82,000 journals, in addition to the 85,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available 24 hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more

comprehensive assistance and may take place on Skype or in-person at the library. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group workspaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index].

Instructor Policies Related to Absence, Grading, etc.

Late assignments

All discussions and activities are due on the date designated on the syllabus course schedule unless otherwise posted in the classroom announcements. In some situations, an alternate due date can be arranged for assignments before the due date, except items due in week 16. **A ten percent penalty will be assessed for late assignments. Assignments that are late will not be accepted more than three days late without written documentation of an emergency or unavoidable unplanned event.**

All late assignments should be uploaded to the Canvas classroom. Contributions to discussions will not be accepted after the discussion closes, because it is dependent on the interaction of other students. Students with written documentation supporting an emergency or unplanned event may contact me for an alternate assignment of equal value and work related to each missed discussion. It is your responsibility to contact me and request the alternate assignment at the time you return to the virtual class.

Plagiarism

Students whose assignment contains plagiarized information, i.e., failing to cite and reference the information source in properly applying APA formatting to citations and references, will receive a 0 for the assignment and likely a referral to Student Affairs. However, I reserve the right to reduce the penalty if I believe plagiarism was unintentional or very minor in impact. Students whose assignment contains inadequate effort will receive a substantial deduction in points, i.e., a citation that does not include the author and date in the citation or a reference missing the majority of the required information.

The operation of the online course and being an online student

Students' learning experiences will be largely impacted by interaction with the instructor and other students as part of a learning community. Therefore, by registering for a Web-based course, you have made a commitment to participate in your course discussions as well as other online activities. Plan to participate regularly.

Keep in mind that this course is a full sixteen-week course

- The Canvas class begins on Monday and concludes on Sunday. Each week includes practices quizzes, discussions and activities supporting assignments and exams.

- I suggest briefly reviewing the discussion and assignment descriptions due in the current period before you complete the required reading assignments and view multimedia.
- Read assigned readings and provide your initial response to the topics as soon as the discussion opens. Then, go back and follow-up with other student postings. Remember this is a discussion. So, plan time to read other students' posts.
- Begin developing ideas for your assignment when you read the related chapter. Some students will complete assignments quickly, and others will take much longer. Please plan accordingly to ensure you do not encounter technical difficulties trying to submit an assignment to Canvas at the last minute.
- Complete quizzes and retake them to increase your score. Quizzes are typically open in advance and due by Sunday of their respective week. However, exams are only open the week they are due and close on Sunday at midnight. Remember the week for this course is Monday-Sunday. (These date arrangements have not been finalized. Please note that assignment due dates are listed in canvas and are the students responsibility.)

Copyright Notice

Students should assume that all course material is copyrighted by the respective author(s). Reproduction of course material is prohibited without consent by the author and/or course instructor. Violation of copyright is against the law and Texas A&M University-Central Texas' Code of Academic Honesty. All alleged violations will be reported to the Office of Student Conduct.

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Have a wonderful winter break!

This syllabus may be updated as needed and students will be made aware on any amendments via canvas.