The Cameron School of Business at University of St. Thomas

1. Course Information

Course Title: Financial Statement Analysis (taught in a blended/hybrid format)

Course number: FINA 5336/ACCT 5336  Credit. Hours: 3
Semester: Spring 2017
Room #: TBA  Days & hours: T Th 7 – 9:45 pm (CTA HYBRID)

Prerequisites: MBA 5311 or equivalent

Web page/BlackBoard site: gregory.stthom.edu (Blackboard)

2. Instructor Information

Name: Vinita Ramaswamy  Office location: Welder 222
Office phone: (713) 525 6913  Office hours: T, W 3 – 6 Th. 11 - 1
Where to leave assignments: Bring it to class or leave it with the staff in CSB office
E-mail: vinitar @ stthom.edu  Fax number: (713) 525 2110
Emergency contact: vinitar @ stthom.edu

This is a HYBRID class with 50% of the content being delivered online. This class is also a Compressed Track class, which runs from January 19 to March 10.

3. Course Catalog Description

Financial Statement Analysis focuses on the teaching the student how to read, analyze and interpret financial statement data to make informed business decisions. It trains the student in understanding the economic ramifications of transactions and their impact on financial statements. The primary goal of this course is the application of accounting knowledge to solving real business problems.
<table>
<thead>
<tr>
<th><strong>Goals:</strong> What will our students be?</th>
<th><strong>Objectives:</strong> What will our students do?</th>
<th><strong>Traits:</strong> How will we know/measure?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Succeed as accounting practitioners</td>
<td>Demonstrate knowledge of required areas of accounting</td>
<td>• Financial Accounting&lt;br&gt;• Auditing&lt;br&gt;• Taxation&lt;br&gt;• Managerial Accounting&lt;br&gt;• Govt. and Not for profit</td>
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<tr>
<td></td>
<td>Demonstrate ability to identify issues and solve problems in required areas of accounting</td>
<td>• Financial Accounting&lt;br&gt;• Auditing&lt;br&gt;• Taxation&lt;br&gt;• Managerial Accounting&lt;br&gt;• Govt. and Not for profit</td>
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<tr>
<td>Professional Communicators</td>
<td>Conduct professional research in accounting issues</td>
<td>• Identification of issues&lt;br&gt;• Identification and appropriateness of relevant authority and methodology</td>
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<td></td>
<td>Deliver compelling oral presentations</td>
<td>• Quality of opening statement&lt;br&gt;• Organization&lt;br&gt;• Relevant content with supporting evidence&lt;br&gt;• Well supported conclusion&lt;br&gt;• Time management</td>
</tr>
<tr>
<td></td>
<td>Create professional documents</td>
<td>• Quality of introduction&lt;br&gt;• Organization&lt;br&gt;• Relevant content with supporting evidence&lt;br&gt;• Well supported conclusion&lt;br&gt;• Grammar&lt;br&gt;• Spelling</td>
</tr>
<tr>
<td>Effective when working in teams</td>
<td>Work collectively towards team objectives</td>
<td>• Team cohesion&lt;br&gt;• Communication&lt;br&gt;• Goal orientation&lt;br&gt;• Planning and task co-ordination&lt;br&gt;• Conflict resolution&lt;br&gt;• Shared responsibility</td>
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<td></td>
<td>Effectively lead a team in a group project</td>
<td>• Motivation&lt;br&gt;• Delegation&lt;br&gt;• Conflict resolution</td>
</tr>
<tr>
<td>Ethical Leaders</td>
<td>Identify accounting dilemmas citing relevant authority</td>
<td>• Recognition of ethical issues&lt;br&gt;• Description of ethical frameworks</td>
</tr>
<tr>
<td></td>
<td>Applying accounting ethical standards to business situations</td>
<td>• Practical plan of action&lt;br&gt;• Plan is effective in meeting objectives</td>
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</table>
| Technological Awareness | Demonstrate knowledge of the accounting systems environment | • Database concepts  
• Knowledge of accounting software  
• System documentation  
• Internal controls  
• Information systems control |
| --- | --- | --- |
| | Demonstrate knowledge of accounting systems | • Business transaction processing  
• Production/human resources/payroll  
• The revenue and expenditure cycle  
• General ledger/financial reporting cycle  
• Computer fraud |
| Global Awareness | Demonstrate knowledge of global standard setting | • International regulatory bodies  
• Convergence with GAAP |
| | Demonstrate knowledge of multinational accounting practices | • Foreign currency transactions  
• Translation of foreign financial statements |

### 5. Course Learning Objectives (and relationship to program goals and objectives)

This course is an overview of the history of accounting and the development of accounting concepts. We will study the FASB’s conceptual framework, their current projects, limitations of the standard setting process and current research on different issues.

The aim of this class is to encourage the following:

- **Technical knowledge and skills**: an in-depth understanding of the rules and regulations that GAAP is comprised of (Goal 1, Objective 1)
- **Practical application**: to know when and under what circumstances these rules should be applied, and to recognize instances when these rules have not been followed (Goal 1, Objective 2)
- **Critical thinking**: the ability to analyze information and ideas from multiple perspectives in a logical manner, and to think creatively. Specifically, we will be making links to the conceptual framework to see why the current accounting rules were promulgated and the economic consequences of these rules to the various stakeholders. (Goal 1, Objective 2)
- **Inquiry and information literacy**: the ability to locate, evaluate, and use the methods, resources and technologies available in the fields of accounting and finance. (Goal 2, Objective 1 and 3)
6. Texts, Readings, Materials

Required text citation:

Financial Accounting for Executives and MBAs, 3e
by Simko, Ferris, Wallace

Online LMS: mybusinesscourse. This is included in your textbook purchase. Please go to the following website and register for this class with your stthom email and full name.

https://mybusinesscourse.com/?code=4014-89996

Dropbox: Please go to www.dropbox.com and register for a free account using your stthom email. From Dropbox go to Paper and register using the SAME login information. This is required for the class.

Required readings: Please check Blackboard under “Course Documents” Weekly readings/videos/assignments will be emailed to you through Dropbox Paper.

Supplementary readings: The Wall Street Journal, BusinessWeek. Please check Blackboard under “Course Documents” for a detailed list of reading

Suggestions for further study  If you need extra problems for practice, I will be happy to provide them.
7. **Instructional methods:** (lecture, group discussion, class problem solving, case methods, team projects, etc.)
   - Class problem solving
   - Lecture
   - Group discussions
   - Team Projects
   - Case studies
   - Presentations

8. **Technology**

*Please identify IT assignments that utilize any of the following five types:*

1) **Online data retrieval and/or research:** Term paper, case studies, group work

2) **Online communication or collaboration:** Homework, group projects

3) **Use of general productivity software (e.g., Microsoft Office) to complete assignment:** Homework, Term paper, class projects, group projects

4) **Use of specialized software to complete assignment:** FARS

5) **Use of BlackBoard learning platform:** Notes, Assignments, Practice Exams, Solutions Manual

6) **IT itself is the subject matter of assignment (in contrast to #1-4 above where IT is used as a tool in learning about non-IT subject matter):** None
9. Course Tentative Schedule:

<table>
<thead>
<tr>
<th>Class</th>
<th>Chapter</th>
<th>Location</th>
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<tbody>
<tr>
<td>January 19</td>
<td>Chapter 1&amp;2</td>
<td>Off-Site</td>
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<tr>
<td>January 24</td>
<td>Chapter 1&amp;2</td>
<td>In class</td>
</tr>
<tr>
<td>January 26</td>
<td>Chapter 3</td>
<td>Off-Site</td>
</tr>
<tr>
<td>January 31</td>
<td>Chapter 3 &amp; 5</td>
<td>In class</td>
</tr>
<tr>
<td>February 2</td>
<td>Chapter 5 &amp; 6</td>
<td>Off-Site</td>
</tr>
<tr>
<td>February 7</td>
<td>Chapter 5 &amp; 6</td>
<td>In class</td>
</tr>
<tr>
<td>February 9</td>
<td>Chapter 6</td>
<td>Off-Site</td>
</tr>
<tr>
<td>February 14</td>
<td>EXAM I</td>
<td>In class</td>
</tr>
<tr>
<td></td>
<td>Chapters 1 - 6</td>
<td></td>
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<tr>
<td>February 16</td>
<td>Chapter 4 &amp; 7</td>
<td>Off-Site</td>
</tr>
<tr>
<td>February 21</td>
<td>Chapter 7 &amp; 9</td>
<td>In class</td>
</tr>
<tr>
<td>February 23</td>
<td>Chapter 9 &amp; 10</td>
<td>Off-Site</td>
</tr>
<tr>
<td>February 28</td>
<td>Chapter 10 &amp; 11</td>
<td>In class</td>
</tr>
<tr>
<td>March 2</td>
<td>Chapter 10 &amp; 11</td>
<td>Off-Site</td>
</tr>
<tr>
<td>March 7</td>
<td>FINAL EXAM</td>
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<td></td>
<td>Chapters 4, 7 - 11</td>
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The schedule and procedures in this course are subject to change in the event of circumstances beyond the instructor's control.

10. Course Policies

- **Attendance/lateness**: Regular attendance is highly encouraged for a proper learning experience. If you are unable to attend class, you will be required to individually make up the group projects assigned in class that day.
- **Class Participation**: Questions and discussion on the lectures and problems are encouraged. Participation will be taken into account while assigning grades for the Group Projects and case studies.
- **Make-up Exams**: Two mid terms and one final exam will be given during the semester. Exams will be based on all material presented in class and the homework. If you have a schedule conflict with the exam date, please notify me within 24 hours of the exam. Failure to comply with this rule will result in a test score of zero.
- **Missed Assignments**: At the end of most chapters, group assignments or individual projects will be given to the class. The homework needs to be turned in on the due dates.
- **Exams**: There will be ONE mid-term and one final exam.
- **Extra credit opportunities**: Each exam will have an extra credit opportunity for up to 5 points. The extra credit will have to be turned in BEFORE the exam. There will be no additional extra credit. Please check BB for instructions.
• **Cell phones, electronic media**
  o During lectures: No cell phones. If there is an emergency that requires you to be on call, please inform me before class. Laptops will be allowed for taking notes during class. Web surfing while class is in session will result in negative marking on examinations.
  o During exams: Only calculators are permitted

• Assignments due for this class:
  o Homework
  o Company Analysis as a group This involves work done in class and outside. You will be graded on your participation in class.

• Late Policy: Journals, blogs, homework and quizzes must be submitted on time. If you are late, you will lose **5 points for every day** that you are late.

11. **Student Grading Processes:** (including weighting of factors)

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Weighting</th>
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<tbody>
<tr>
<td>Exams (one midterm)</td>
<td>40%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>40%</td>
</tr>
<tr>
<td>Homework</td>
<td>10%;</td>
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<tr>
<td>Company Analysis</td>
<td>10%</td>
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</table>

Extra Credit: CSB offers numerous workshops both on campus and on GROVO. You can get 5 points of extra credit per exam for every ONE hour of workshops completed.

12. **Available Support Services:**

*Library resources, learning center, computer center, tutoring services*

I will be available during office hours to help you with any questions you may have. You may also contact me by email and I will respond as quickly as I can.

1. Resources available on Blackboard sites. (For Math, Written Communications, and Presentations, etc.)
   a. For graduate students: CSB Resource Site for Graduate Students.
2. Tutorial Services:
   Students are encouraged to consult with tutors at the Tutorial Services Center when completing assignments for this course. Based on the instructor’s assessment of the student’s work, the student may be required to work with the tutors at the Center to improve the student’s skills.
The Cameron School of Business at University of St. Thomas

MISSION STATEMENT

Inspired by the Basilian Fathers’ motto of goodness, discipline and knowledge, the Cameron School of Business provides a comprehensive, high-quality, ethically oriented business education to a diverse student body enabling graduates to serve as leaders of faith and character in a global economy.

The Cameron School of Business will serve students of diverse backgrounds, providing them the necessary professional skills for a changing global economy, and instilling in them a deep appreciation for ethical behavior as the hallmark of a successful and fulfilling business career. The Cameron School will provide its students a timely and comprehensive business curriculum, with opportunities for specialized study in major business fields. The faculty will provide quality teaching, as this is the core of our mission. As an extension of our teaching mission, the faculty will engage in scholarly activity and service to the University, the profession, and the community.

DEPARTMENT OF ACCOUNTING
MISSION STATEMENT

Consistent with the mission of the Cameron School of Business, the Department of Accounting strives to be a leader in preparing students for successful and rewarding careers as accounting practitioners. This mission is supported by effective teaching and a relevant curriculum that prepares students for a rapidly changing global and technological society. It is further supported by relevant intellectual contributions through research and service to the university and the profession. The faculty members are committed to ethical values, continuous improvement, and mutual respect within a diverse campus community.

Academic Honesty Ethical conduct is essential to a community of scholars and students searching for truth. Anything less than total commitment to honesty and honorable conduct undermines the efforts of the entire community. Academic integrity lies at the very heart of any institution of higher learning. In the Cameron School of Business, students and faculty are expected to commit to a code that exemplifies each individual's honor and integrity. Any conduct that violates this standard and betrays the respect of others is a matter of grave concern and, accordingly, is deemed unacceptable.

Accommodations The University of St. Thomas abides by the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973, which stipulates that no student shall be denied the benefits of an education "solely by reason of a handicap." If you have a documented disability that may impact your performance in this class and for which you may require accommodations, you must be registered with and provide documentation of your disability to Counseling and Disability Services which is located on the second floor of Crooker Center. Contact Debby Jones or Rose Signorello at 713-525-6953 or 713-525-3162.