

Couse Syllabus

ACCT 4336 Financial Statement Analysis

Naveen Jindal School of Management

University of Texas at Dallas

Course Information

Course Number/Section

ACCT 4336

Course Title

Financial Statement Analysis

Term

Summer, 2014

Days & Times

Mondays, 6:00 PM - 10:00 PM

Room

JSOM 2.116

Instructor Contact Information

Instructor

Ying "Amy" Quan

Email Address

ying.quan@utdallas.edu

Office Location

JSOM 4.209

Office Hours

4:00 PM - 6:00 PM, Mondays. Or by appointment.

Other Information

Course information in E-learning

Pre-requisites, Co-requisites, & Other Restrictions

ACCT 3331 with a minimum grade of C

Course Description

The primary objective of the course is to help you learn how to analyze and use financial statements in different decision making contexts. You will also learn to make financial statement analysis from different users' perspectives.

Learning Objectives

The main learning objective is to use financial statement information to make reasonable assessment on

1. The overall financial condition of a firm
2. Firm's risk and profitability
3. The creditworthiness of a firm
4. The value of a firm

Required Textbook

Financial Reporting & Analysis, 13th Edition, Charles Gibson, 2013, South-Western Publishing.
ISBN 978-1-133-18876-6. Do not use an earlier edition for this class.

Suggested Texts, Readings & Materials

Lecture PowerPoints, class readings and homework assignments will be posted on e-learning. Please check e-learning daily for class announcements and assignments.

Attendance

It is critical to your success that you attend each class. For each class, you are expected to 1) arrive on time for class; 2) have read the corresponding chapters and other course materials posted on e-learning; 3) have completed the homework; 4) prepared for the quizzes; 5) participate in class discussion. As a courtesy to others, please turn off your cellular phones while in the classroom.

Instructor Assistance

I will have scheduled office hours each week. However, office hours are not a substitute for coming to class. I will not go over course materials covered in your missed class. If you are unable to attend my regular office hours, please email me and I will try to arrange a different meeting time.

Course Grade Determination

Your course grade will be determined as follows:

Mid-term Exam	150 points (30%)
Final Exam	150 points (30%)
Quizzes	100 points (20%)
<u>Individual Project</u>	<u>100 points (20%)</u>
Total	500 points (100%)

A+ (97% ~ 100%), A (93% ~ below 97%), A- (90% ~ below 93%)

B+ (87% ~ below 90%), B (84% ~ below 87%), B- (80% ~ below 83%)

C+ (77% ~ below 80%), C (74% ~ below 77%), C- (70% ~ below 73%)

D+ (67% ~ below 70%), D (64% ~ below 67%), D- (60% ~ below 63%)

F (Below 60)

Exams

There will be two exams in this course. These examinations are closed book. Each exam will include multiple-choice questions and short essay questions. Although the final exam will cover materials during the later part of this course, some questions will require a solid understanding of topics covered in the first exam.

Makeup exams are given only for excused absences, which must be determined prior to the exam. Students who do not show up for an exam without making arrangements with me prior to the exam will receive a zero. Failure to take the make-up exam at the agreed time and place will result in a grade of zero. Make-up exams will be different from the exam given in class. The level of the difficulty of the makeup exam may not be comparable to the exam given at the scheduled time.

No electronic communications devices is allowed during the exam. You are not permitted to copy or otherwise reproduce the exams at any time. This includes taking pictures of the exam with your cell phone or other device while taking the exam or when reviewing graded exams in class.

All students are required to present picture ID at the time of the exam.

Quizzes

There will be 7 short quizzes throughout the course. The two lowest quiz grades will be dropped. No make-up quiz is allowed.

Bonus Points

Bonus questions on current financial events may be given during the quizzes and/or exams.

Homework

In addition to the graded quizzes, there are also recommended problems to work out of your textbook. Some of the suggested problems will be illustrated in class. These homework problems are not graded. But they are designed to help you better understand the course materials and perform well on the exams and quizzes.

Solutions to the recommended problems will be posted on the eLearning website.

Individual Project

Details on the Project will be posted on e-learning and discussed during the class. The individual project report is due on the final exam date.

UT Dallas Syllabus Policies and Procedures

The information contained in the following link constitutes the University's policies and procedures segment of the course syllabus.

Please go to <http://go.utdallas.edu/syllabus-policies> for these policies.

Class Schedule

The class schedule below lists the primary areas of discussion in class, and other material will be brought in or posted on e-learning for discussion. Changes to the class and schedule will be discussed as the need arises.

WEEK	DATE	TOPIC	TEXTBOOK CHAPTER
1	6/2/2014	Course Introduction Introduction to Financial Reporting and Financial Statements	Chapters 1 -2
2	6/9/2014	Balance Sheet and Income Statement Quiz #1	Chapters 3 - 4
3	6/16/2014	Income Statement Basics of Analysis Quiz #2	Chapters 4 - 5
4	6/23/2014	Liquidity of Short-Term Assets Quiz #3	Chapter 6
5	6/30/2014	Long-Term Debt-Paying Ability Review of Mid-term Exam Quiz #4	Chapter 7
6	7/7/2014	Mid-term Exam	
7	7/14/2014	Profitability Analysis	Chapter 8
8	7/21/2014	Analysis from Investors' Perspective Quiz #5	Chapter 9
9	7/28/2014	Statement of Cash Flows Quiz #6	Chapter 10
10	8/4/2014	Expanded Analysis Review of Final Exam Quiz #7	Chapter 11
11	8/8/2014	Final Exam (8:00 PM – 10:45 PM)	Room: SOM 2.116