

ACCT/FIN 2220 – FINANCIAL STATEMENT ANALYSIS
(3 CREDIT HOURS)
COURSE SYLLABUS

INSTRUCTOR: _____
E-MAIL: _____
PHONE: _____
OFFICE: _____
CONSULTATION: _____
COMMUNICATION: _____

PREREQUISITES: ACCT 1110 or ACCT 1250 or ACCT 2010 or ACCT 2600

MATERIALS: Financial Statement Analysis & Valuation, 6th edition by Easton, Cambridge Business Publishing. **myBusinessCourse** access code is also required. www.cambridgepub.com

COURSE DESCRIPTION: Analyze, conclude, and make recommendations for improvement regarding a company's profitability; risk, including both short-term liquidity and long-term solvency; efficiency; and stockholder relations using financial statement analysis techniques. Financial statement analysis techniques include horizontal analysis, vertical analysis, and ratio analysis.

COURSE PROCEDURES: This course expands upon ratio analysis covered in your financial accounting course and adds more financial statement analysis components (in-depth horizontal and vertical analysis). This course utilizes various procedures and learning experiences including content study and research of course materials and solving problems. Committed and effective course participation is essential for success. **This course is a practical application course**, not a rote memorization/look-up the answers course. Analysis is clearly and effectively asserting your claims based on evidence.

ACCTG LAB: **The Accounting Lab is located in the Business Resource Instructional Center (BRIC) on the Taylorsville Redwood Campus!** Some tutoring may be available for this course. The BRIC also provides a place to study, access a computer, and borrow a textbook.

PROFESSIONAL COMMUNICATION: To prepare students for the professional business work environment, the accounting department requires that all communications, both inside and outside of the classroom, be courteous and professional (no rude comments or swearing in class). Also, all written communications (including emails and texts) should have proper grammar, punctuation, and spelling.

ONGOING ANALYSIS PROJECT: **You must do your own work on the Ongoing Analysis Project, which is your term project (no collaboration).** This assignment is **worth a significant portion of your grade**. Therefore, you will want to allow adequate time on this assignment to do your best work. This project is divided into two (2) parts. **Late submissions are accepted with a 10% late penalty, but only until the "lock" date.** Academic dishonesty will be dealt with according the SLCC Student Code of Conduct, which can be referenced at: http://www.slcc.edu/policies/docs/Student_Code_of_Conduct.pdf

myBusinessCourse

COURSEWORK: Practicing the art and skill of Accounting and Finance is critical. Therefore, coursework assignments are an integral part of the learning process for financial statement analysis. **Keeping up in this course is also critical for success**, refer to the course calendar. However, **late homework may or may not be allowed by the instructor and may or may not be subject to a late penalty.** As a 2nd-year program course, significantly *building and expanding* your limited previous financial statement analysis and communication skills is the ultimate goal of this course.

COURSE

EVALUATION: MBC Exercises (open-book, open-notes, untimed with multiple attempts)	35%
MBC Problems/Quizzes (open-book, open-notes, untimed 1 attempt)	35%
Ongoing Analysis Term Project (open-book, open-notes, untimed)	<u>30%</u>
Total	<u>100%</u>

GRADING: Course grades are determined by the students' achieved percentage based upon the relative weighting as described above. Grades are assigned using the following scale:

A	93-100%	B-	80-82.9	D+	67-69.9
A-	90-92.9	C+	77-79.9	D	63-66.9
B+	87-89.9	C	73-76.9	D-	60-62.9
B	83-86.9	C-	70-72.9	E	< 59.9

EXTRA CREDIT: Extra credit may be offered as announced by the instructor.

COURSE STUDENT LEARNING OUTCOMES:

SLCC is committed to fostering and assessing the following college-wide student learning outcomes in its programs: 1) acquire substantive knowledge, 2) communicate effectively, 3) develop quantitative literacy, 4) think critically, 5) express creatively, 6) knowledge and skills to be civically engaged, 7) work with others in a professional and constructive manner, 8) develop information literacy, and 9) develop computer literacy. To that end, the following program learning outcomes will be assessed in this course:

- Perform financial statement analysis.

In order to achieve the above program outcomes, this course will focus on and assess the following course student learning outcomes (through homework, quizzes, and exams):

- Calculate and interpret financial ratios.
- Construct horizontal analysis format financial statements and interpret the results.
- Construct common-size (vertical analysis) format financial statements and interpret the results.
- Formulate conclusions on a business from a creditor's perspective.
- Formulate conclusions on a business from an investor/owner's perspective.

Also, see the SLCC Institutional Syllabus.