

**SUL ROSS STATE UNIVERSITY
COURSE SYLLABUS
FINANCIAL STATEMENT ANALYSIS
ACC 3333
FALL 2016
TTH 12:30 - 1:45 BAB 317**

I. Instructor: Mary Jane Saucedo, PhD, CPA
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II. Office Hours:

Tuesdays & Thursdays 7:30 – 11:00
Wednesdays 5:00 – 6:00
Other Times by Appointment

II. PROGRAM LEARNING OUTCOMES:

- PLO 1 Analyze and solve business problems across major business functions, using fundamental business principles and strategies
- PLO 2 Communicate business information through written, oral, and other delivery processes
- PLO 3 Identify and discuss the impact of ethical and social responsibility issues in business
- PLO 4 Identify and describe the major components of the external business environment

III. STUDENT LEARNING OUTCOMES:

Upon successful completion of the course, a student will be able to:

- Understand the articulation of the major financial statements
- Better comprehend the complexities of the accounting rules that underlie financial statements
- Understand the importance of financial information that is omitted or difficult to find in financial statement presentations
- Assess the reality of a firm's financial condition and performances

IV. TEXT: Understanding Financial Statements, (10th ed.), Fraser and Ormiston,
(Pearson) ISBN 13: 978-0-13-265506-4

Website: <http://www.pearsonhighered.com/fraser>

V. GRADE:	The grade for this course will be:	Homework	15%
		Ethics Case	15%
		2 Exams	50%
		FINAL EXAM	20%
			<u>100%</u>

VI. ATTENDANCE: The attendance policy as outlined in the Sul Ross catalog will be followed. Excessive absences could cause a student to be dropped with an “F”.

VII. ACADEMIC HONESTY: You are expected to do your own work on any assignment and test. If a student is caught cheating, a grade of zero will be assigned to that work.

VIII. SPECIAL NEEDS: Qualified students with disabilities needing academic or other accommodations to ensure full participation in the programs, services and activities at Sul Ross State University should contact the Counseling and Accessibility Services, Ferguson Hall 112, Box C-117, Alpine, TX 79832 (432/837-8203).

IX. INSTRUCTOR EXPECTATIONS: You are expected to approach this class in a professional manner. This means coming to class regularly, on time and prepared to participate. Your primary goal as a student is to obtain an education and acquire certain skills to enable you to be productive and competitive in your chosen field. Do not waste your time, your classmates time, or my time by not giving 100% of your efforts.

X. ACADEMIC GRIEVANCE PROCEDURE: Should you have a problem or concern, it is important that you follow the chain-of-command in addressing your problem. The chain-of-command, in order of who you would see first, is as follows: (1) Instructor (2) Chair (3) Dean of Professional Studies (4) Provost and Vice-President of Academic Affairs, and (5) President.

XI. COURSE COVERAGE*

<u>Date</u>	<u>Chapter</u>	<u>Topic</u>	<u>Assignment</u>
8/23		Course Introduction	
8/25	CH 1	Financial Statements	

8/30	CH 1	IFRS; SOX: MD&A	Internet-Status of IFRS
9/1	CH 1	Quality of Financial Information, Auditor’s Report	Case 1.1; Case 1.4

9/6 CH 2 The Balance Sheet – Assets 11, 13,14,17,19
Case 2.1

9/8 CH 2 The Balance Sheet – Liabilities

9/13 CH 2 The Balance Sheet – Equity

9/15 CH 2 The Balance Sheet – Equity

9/20 EXAM I Chapters 1 - 2

9/22 CH 3 The Income Statement – Revenues 7,11,13,14; Case 3.1

9/27 CH 3 The Income Statement – Expenses

9/29 CH 3 The Income Statement – Expenses

10/4 CH 3 Equity Earnings & Comprehensive Income

10/6 CH 3 Equity Earnings & Comprehensive Income

10/11 CH 3-APP3A Earnings Quality – Revenues

10/13 CH 3-APP3A Earnings Quality – Expenses

10/18 CH 3-APP3A Earnings Quality – Non-operating Revenues & Expenses

10/20 CH 3-APP3A Earnings Quality – Non-operating Revenues & Expenses

10/25 CH 4 Statement of Cash Flows (CF) 5,6,7,8,9,10,11,12

10/27 CH 4 Preparation of CF Statement

11/01 CH 4 Analysis of CF Statements

11/03 CH 4 Analysis of CF Statements

11/8 CH 5 Analysis of Financial Statements, Information Sources

11/10 CH 5 Ratio Analysis

11/11 Last day to drop with a "W"

11/15 CH 5 Du Pont System 5,6,8,10

11/17 EXAM II – CH 3 - 5

11/22 Course Review

11/24 No Class – Thanksgiving Holidays

11/29 Course Review

12/1 Dead Day – NO CLASS

12/7 FINAL EXAM 10:15 - 12:15 P.M.

12/9 Fall Commencement

***SUBJECT TO CHANGE**