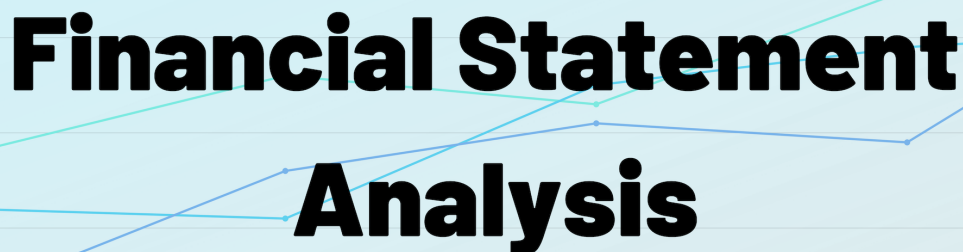


Course Syllabus

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Financial Statement Analysis



"A syllabus is a contract for learning between the instructor and the student wherein both agree to provide products and services, resulting in certain high quality end results."

Course Information

UW-Eau Claire: MBA 747 Financial Statement Analysis

UW-Oshkosh: MBA 735

Credit Hours: 2.0

Course Term: Spring 2021

Delivery Mode: Online

Instructor Information

Name: Scott Beyer, Ph.D., CFA

Home Campus: UW-Oshkosh

Phone: 9202021208

E-Mail: beyers@uwosh.edu

Course Description

Users of a company's reported financial information include management, suppliers, customers, investors, portfolio managers, creditors, commercial lenders, and even potential employees. The course will include both quantitative tools to use and qualitative factors to consider in evaluating the firm's financial statements.

Learning Objectives

Upon successful completion of this course, students will be able to:

1. Illustrate the links among the economic characteristics and strategies of business, its financial statements, assessments of its profitability and risk, and its market valuation.
2. Examine the relationship between net income (accounting profit) and cash flows from operations for firms across different industries.
3. Prepare a statement of cash flows from balance sheet and income statement data.
4. Prepare comprehensive pro forma financial statements for businesses of various types.
5. Synthesize comparable financial statements both across time and across firms so as to identify economic, strategic, and other important differences.
6. Evaluate a firm's financial performance through both quantitative and qualitative analyses.

Course Prerequisites

Students should have completed undergraduate accounting and finance principles courses or the foundation coursework in accounting and finance.

Required Materials

- **Textbook:** *Financial Statement Analysis: A Practitioner's Guide*, 4th Edition (2011), Fridson and Alvarez
- **Workbook:** *Financial Statement Analysis Workbook*, 4th Edition (2011), Fridson and Alvarez

Assignments and Activities

Course activities include both quantitative and qualitative analysis of financial statements, along with group discussions.

Course Assignments

Assignment	Points
Discussions (3)	75
Assignment Questions (6)	150
Starbucks Analysis (3)	150
Starbucks Forecast (1)	100
Total	475

NOTE:

- The assignment questions may be answered individually or in groups of up to three people. Instructions to sign up for a group will be provided in the first group assignment.
- The Starbucks assignments are individual assignments; working with classmates is considered academic misconduct.
- See the Discussion Rubric for information on how discussions will be graded.

Grading

Final Letter Grades Scale

Percentage Consortium/UW-Parkside UW-Oshkosh

93-100%	A	A
90-92.9%	A-	A-
87-89.9%	B+	B+
83-86.9%	B	B
80-82.9%	B-	B-
77-79.9%	C+	C+
73-76.9%	C	C
70-72.9%	C-	C
67-69.9%	D+	F
63-66.9%	D	F
60-62.9%	D-	F
0-59.9%	F	F

Excused Absence Policy

An absence will be considered excused or authorized according to the following institutional policies:

1. The student's home campus policy on excused absences will apply.
 - o [UW Oshkosh](https://www.uwosh.edu/registrar/policies/attendance-policy) [_ \(https://www.uwosh.edu/registrar/policies/attendance-policy\)](https://www.uwosh.edu/registrar/policies/attendance-policy)
 - o [UW-Parkside](https://www.uwp.edu/learn/academiccatalog/2019-2021/upload/201921-ACADEMIC-CATALOG-082619.pdf) [_ \(https://www.uwp.edu/learn/academiccatalog/2019-2021/upload/201921-ACADEMIC-CATALOG-082619.pdf\)](https://www.uwp.edu/learn/academiccatalog/2019-2021/upload/201921-ACADEMIC-CATALOG-082619.pdf) (see page 31)
2. UW MBA Consortium students will follow the [UW-Eau Claire Authorized Absence Policy](https://www.uwec.edu/kb/article/class-attendance-and-authorized-absence-policies/#authorized-absences). [_ \(https://www.uwec.edu/kb/article/class-attendance-and-authorized-absence-policies/#authorized-absences\)](https://www.uwec.edu/kb/article/class-attendance-and-authorized-absence-policies/#authorized-absences)

If your absence falls into the excused absence category, please contact me as soon as possible. I may request that you provide documentation, and I may need time to make alternative assessments available to you.

Late Work Policy

We understand that from time to time unexpected or emergency situations arise that may not allow a student to complete an assignment by the time it is scheduled in the course calendar. In any type of social environment, things happen. The key is to let us know as soon as possible so that proper arrangements can be made. Without such notification it is very difficult for us to accommodate late work. With proper notification, however, every reasonable effort will be made to allow the student to make up the work within a reasonable time frame. ***It is the student's responsibility to alert the instructor to such unforeseen events.*** The late work policy in this course is as follows:

Materials/postings are due at 11:59 p.m. of the due date. Late materials will be accepted with a 10% deduction each day for two days. **Materials more than two days late will be graded as a zero.**

Instructor Availability

I am available from 2:00 PM - 6:00 PM Central Time, Monday Wednesday, Friday. I am also available from 10:00 AM - 12:00 PM & 4:00 PM - 6:00 PM Central Time Tuesday, Thursday. I will make every effort to answer all questions and interact with you as quickly and reasonably as possible. The best way to contact me is by email. Depending on the hour, I can't always guarantee an "instant" response, but I will get back to you. In any case, I will make every effort to respond within 24 hours on weekdays and 48 hours on weekends.

Student Expectations

Students are expected to act in accordance with the [UW MBA Consortium Student Code of Conduct](http://www.wisconsinonlinemba.org/students/academics/code_of_conduct.php) [_ \(http://www.wisconsinonlinemba.org/students/academics/code_of_conduct.php\)](http://www.wisconsinonlinemba.org/students/academics/code_of_conduct.php).

If you have questions of a general nature, it is often most useful to post them in the **?** Ask the Class/Raise your Hand discussion forum. My answering such a question publicly might help other students not get stuck on the same issue. If you prefer, I also welcome questions, concerns, etc. via email.

Instructor Expectations

Throughout the course, I will endeavor to respond to you in a timely manner. I work very hard in all on line classes to respond to students quickly and respectfully.

I will make every effort to evaluate assignments (both written and discussions) within a week of the submission date, but due to the disruption caused by the epidemic disease, I am not able to promise that.

Academic Integrity Policy

Integrity is an important component of students' academic experience. The academic evaluation a student receives for a course becomes a permanent University student record and it is critical such records be accurate and consistent. In addition, the integrity students learn and exhibit at the University will be the model for the professional integrity they practice when they complete their academic work. The University believes unquestionable character and integrity are essential for successful careers. Whatever role you may play in an organization, be it publicly or privately owned, you will occupy a position of trust. High ethical standards, therefore, are not only necessary, but are fundamentally part of all the University represents when it grants a degree.

Plagiarism, unauthorized collaboration on academic projects, and cheating are prohibited. Plagiarism is the act of stating or implying that another person's work is your own; this includes memorizing the work of others and representing this memorization as your own work. We do not tolerate academic dishonesty, including plagiarism. Please be sure you understand what plagiarism is and how to avoid it. The Student Students are expected to comply with the Academic Honesty requirements specified in the [UW MBA Consortium Student Code of Conduct](http://www.wisconsinonlinemba.org/students/academics/code_of_conduct.php) (http://www.wisconsinonlinemba.org/students/academics/code_of_conduct.php).

The penalty for academic dishonesty in this course will include, at a minimum, a zero on the assignment/paper/quiz/project/exam, followed by reduction in your course grade of one full letter grade after the score of zero is factored into your course grade.

Netiquette

I enjoy the opportunity to communicate with you and an on-line course enhances this opportunity. This is an opportunity to practice written communication skills in a professional environment. Therefore, when

you send me an email, please remember to keep your communication positive, constructive, and relevant to the course. Please also remember to be professional: use standard capitalization, punctuation, and appropriate language; and spell check your emails before sending them. Please be sure to indicate the particular chapter or assignment which is the subject of your email.

Professionalism also includes respecting the opinions of others, though at times you may disagree with your classmates. I expect you to approach the class with an open mind as to the opinion of others, while feeling free to express your own.

Where to Go

Tutorials and helpful instructions are found under the Course Information module.

Calendar

Due dates for all assignments can be found under the Calendar on the global navigation bar on the far left side.

Home

The class is organized by modules, all of which can be found under the Home tab. This is the main access for the class where you can find recent announcements, information, and assignments on the individual topics for the class in outline form.

Within Content, you will also find:

Commentaries

Each Unit or Chapter has a Commentary pertaining to that Chapter. Commentaries are not substitutes for chapter readings but help "walk" you through the material in a chapter much the way we would in the classroom. Much time and effort was spent preparing the Commentaries and you are encouraged to use them as a form of "study guide."

Assignments

Problems are integrated within the various units and are related to the topics of the unit. Assigned problems may be completed and posted at any time as long as they are posted by the due date indicated in the calendar. Don't hesitate to ask follow-up questions on these assignments if anything is not making sense to you.

Grades







Here is where you can check your grade for all course activity. I will not post grades before the close of a quiz or exam. ***You are encouraged to check your grades frequently and resolve any errors prior to***

the end of the semester.







Accommodation for Students with Disabilities

In order to ensure that all of our students have equitable access to our online course materials, we strive to meet the guidelines set by Section 508 of the Rehabilitation Act, which requires the public to provide reasonable accommodations to individuals with disabilities when posting web-based materials. Canvas is [compliant with W3C's Web Accessibility Initiative \(https://community.canvaslms.com/docs/DOC-2061-accessibility-within-canvas\)](https://community.canvaslms.com/docs/DOC-2061-accessibility-within-canvas) and with [Section 508 \(https://www.section508.gov/\)](https://www.section508.gov/) guidelines. Additionally, Canvas was certified as a [substantially conformant LMS \(https://webaim.org/services/certification/canvas\)](https://webaim.org/services/certification/canvas) by WebAIM, a third party authority in web accessibility. If you find that course materials are not posted in a format that meets your needs, or you need testing accommodations, please contact Online Course Support at 1-715-836-6020 or email [BIZHelp@uwec.edu \(mailto:bizhelp@uwec.edu\)](mailto:bizhelp@uwec.edu) and we will work with you to find a reasonable accommodation.

Course Summary:

Date	Details	Due
	 Complete the Student Code of Conduct (https://uws.instructure.com/calendar?event_id=588013&include_contexts=course_392825)	12am
Mon Mar 29, 2021	 1.2 Accounting Knowledge & Experience (https://uws.instructure.com/courses/392825/assignments/3214914)	due by 11:59pm
	 1.1 Introduce Yourself	to do: 11:59pm
Tue Mar 30, 2021	 Complete the readings (https://uws.instructure.com/calendar?event_id=588011&include_contexts=course_392825)	12am
Wed Mar 31, 2021	 1.6 Discussion - Financial Reporting & Firm Value (https://uws.instructure.com/courses/392825/assignments/3214911)	due by 11:59pm
Fri Apr 2, 2021	 1.7 Questions (https://uws.instructure.com/courses/392825/assignments/3214915)	due by 11:59pm

Date	Details	Due
Sun Apr 4, 2021	 1.6a Discussion Responses Due	to do: 11:59pm
Tue Apr 6, 2021	 Complete the readings https://uws.instructure.com/calendar?event_id=588014&include_contexts=course_392825	12am
Fri Apr 9, 2021	 2.3 Questions https://uws.instructure.com/courses/392825/assignments/3214916	due by 11:59pm
Sun Apr 11, 2021	 2.4 Starbucks Common Size Analysis https://uws.instructure.com/courses/392825/assignments/3214917	due by 11:59pm
Tue Apr 13, 2021	 Complete the readings https://uws.instructure.com/calendar?event_id=588007&include_contexts=course_392825	12am
Wed Apr 14, 2021	 3.3 Discussion - Non-profitable Businesses https://uws.instructure.com/courses/392825/assignments/3214912	due by 11:59pm
Fri Apr 16, 2021	 3.4 Questions https://uws.instructure.com/courses/392825/assignments/3214918	due by 11:59pm
Sun Apr 18, 2021	 3.3a Discussion Responses Due	to do: 11:59pm
Tue Apr 20, 2021	 Complete the readings https://uws.instructure.com/calendar?event_id=588009&include_contexts=course_392825	12am
Wed Apr 21, 2021	 4.3 Discussion - Fraud https://uws.instructure.com/courses/392825/assignments/3214913	due by 11:59pm
Fri Apr 23, 2021	 4.4 Questions https://uws.instructure.com/courses/392825/assignments/3214919	due by 11:59pm
	 Midterm Course Evaluation	to do: 11:59pm

Date	Details	Due
Sun Apr 25, 2021	 4.3a Discussion Responses Due	to do: 11:59pm
Tue Apr 27, 2021	 Complete the readings https://uws.instructure.com/calendar?event_id=588010&include_contexts=course_392825	12am
Fri Apr 30, 2021	 5.3 Questions https://uws.instructure.com/courses/392825/assignments/3214920	due by 11:59pm
Sun May 2, 2021	 5.4 Starbucks Case: Credit Risk Analysis I https://uws.instructure.com/courses/392825/assignments/3214921	due by 11:59pm
Tue May 4, 2021	 Complete the readings https://uws.instructure.com/calendar?event_id=588008&include_contexts=course_392825	12am
Fri May 7, 2021	 6.3 Questions https://uws.instructure.com/courses/392825/assignments/3214922	due by 11:59pm
Sun May 9, 2021	 6.4 Starbucks Case: DuPont (Profitability) Analysis https://uws.instructure.com/courses/392825/assignments/3214923	due by 11:59pm
Tue May 11, 2021	 Complete the readings https://uws.instructure.com/calendar?event_id=588012&include_contexts=course_392825	12am
Fri May 14, 2021	 Final Course Evaluation	to do: 11:59pm
Sun May 16, 2021	 7.4 Starbucks Forecast https://uws.instructure.com/courses/392825/assignments/3214924	due by 11:59pm
	 Final Grade https://uws.instructure.com/courses/392825/assignments/3214925	