

ARIZONA WESTERN COLLEGE
SYLLABUS

ACC 250 FINANCIAL STATEMENT ANALYSES

(same as FIN 250)

Credit Hours: 3 Lec 3

PREREQUISITE: ACC 211 FINANCIAL ACCOUNTING

COURSE DESCRIPTION

Financial statement analysis emphasizes effective business analysis and decision making by analysts, investors, managers, and other stakeholders of the company. The course presents a balanced view of analysis, including both equity and credit analysis, and both cash-based and earnings-based valuation models.

1. COURSE GOALS

- 1.1 Evaluate financial statement analysis tool and models.
- 1.2 Examine accrual accounting, income concepts, fair value, and earnings management.
- 1.3 Analyze liabilities, leases, pensions, and retirement benefits.
- 1.4 Evaluate current assets, non-current assets, and intangible assets.
- 1.5 Analyze investment securities, equity method, derivatives and fair value disclosures.
- 1.6 Examine nonrecurring items, revenue recognition, deferred charges, employee benefits, interest cost, taxes and earnings per share.
- 1.7 Analyze cashflow reporting and conduct projected financial statements.
- 1.8 Assess return on invested capital, asset turnover, and common equity.
- 1.9 Value capital structure, liquidity, solvency, equity, and earnings power.

2. OUTCOMES

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

- 2.1 delineate, classify and assess the various accounts associated with the income statement.
- 2.2 delineate, classify, and assess the various accounts associated to balance sheet activities.
- 2.3 evaluate operating, investing, and financial activities in the cashflow statement.
- 2.4 interpret and analyze fundamental sources of data.
- 2.5 apply and evaluate key financial ratios to assess a firm's financial position.
- 2.6 evaluate changes in a firm's financial position.

3. METHODS OF INSTRUCTION

- 3.1 Lecturing
- 3.2 Demonstrating problem solving techniques
- 3.3 Initiating collaborative student discussions
- 3.4 Utilizing multi-media presentations

4. LEARNING ACTIVITIES

- 4.1 Weekly lecture on chapter objectives
- 4.2 Assigned reading and chapter problems
- 4.3 Class discussions
- 4.4 Group research project presentation

5. EVALUATION

- 5.1 Exams
- 5.2 Practice problems
- 5.3 Homework problems
- 5.4 Group research project evaluation

6. STUDENT RESPONSIBILITIES

- 6.1 Under AWC Policy, students are expected to attend every session of class in which they are enrolled.
- 6.2 If a student is unable to attend the course or must drop the course for any reason, it will be the responsibility of the student to withdraw from the course. Students who are not attending as of the 45th day of the course may be withdrawn by the instructor. If the student does not withdraw from the course and fails to complete the requirements of the course, the student will receive a failing grade.
- 6.3 Americans with Disabilities Act Accommodations: Arizona Western College provides academic accommodations to students with disabilities through AccessABILITY Resource Services (ARS). ARS provides reasonable and appropriate accommodations to students who have documented disabilities. It is the responsibility of the student to make the ARS Coordinator aware of the need for accommodations in the classroom prior to the beginning of the semester. Students should follow up with their instructors once the semester begins. To make an appointment call the ARS front desk at (928) 344-7674 or ARS Coordinator at (928) 344-7629, in the College Community Center (3C) building, next to Advising.
- 6.4 Academic Integrity: Any student participating in acts of academic dishonesty—including, but not limited to, copying the work of other students, using unauthorized “crib notes”, plagiarism, stealing tests, or forging an instructor’s signature—will be subject to the procedures and consequences outlined in AWC’s Student Code of Conduct.
- 6.5 Texts and Notebooks: Students are required to obtain the class materials for the course.
- 6.6 Arizona Western College students are expected to attend every class session in which they are enrolled. To comply with Federal Financial Aid regulations (34 CFR 668.21), Arizona Western College (AWC) has established an Attendance Verification process for “No Show” reporting during the first 10 days of each semester. Students who have enrolled but have never attended class may be issued a “No Show” (NS) grade by the professor or instructor and receive a final grade of “NS” on their official academic record. An NS grade may result in a student losing their federal financial aid.
For online classes, *student attendance in an online class is defined as the following* (FSA Handbook, 2012, 5-90):
 - Submitting an academic assignment
 - Taking an exam, an interactive tutorial or computer-assisted instruction
 - Attending a study group that is assigned by the school
 - Participating in an online discussion about academic matters
 - Initiating contact with a faculty member to ask a question about the academic subject studied in the course