

# Course Syllabus

[Jump to Today](#) [Edit](#)

*"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:** Fall 2023

**Delivery Mode:** Online

**Course Dates:** October 30, 2023 – December 17, 2023

## Instructor Information

**Name:** Scott Beyer, Ph.D., CFA

**Home Campus:** UW-Oshkosh

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## 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 Course Materials

### Textbook

**Title** Financial Reporting and Analysis (8th edition, 2021)

**Authors:** Revsine.

**ISBN:** 978-1260352566

**Connect Signup Link:**

\*\*Please note that this ISBN may differ from what appears on the UWEC bookstore website. If ordering from a source other than the UWEC bookstore, be sure to use the ISBN provided here to ensure you get the correct text.\*\*

[Click here to learn more about ordering textbooks](#)[Links to an external site.](#) Contact [mba@uwec.edu](mailto:mba@uwec.edu) with any textbook-related concerns.

### Technology Requirements

Access to a computer and high-speed Internet connection that is capable of accessing Canvas is a requirement of this course.

Please review the minimum technology requirements and recommendations in the **Online Course Resources** link in the left-hand Course Navigation menu. To set yourself up for success, pay special attention to the sections on *Your Responsibilities*, *Strategies for Success*, *Tech Tips*, and *Tech Support*.

## Course Topical Outline

This course is organized in the following units:

- Unit 1: Overview of Financial Statement Analysis
- Unit 2: Basic Financial Statements
  - Starbucks Common Size Analysis
- Unit 3: What is Profit?

- Unit 4: Disclosure, Audits, and Fraud
- Unit 5: Credit Risk Analysis
  - Starbucks Credit Risk Analysis
- Unit 6: Equity Analysis
  - Starbucks Profitability Analysis
- Unit 7: Forecasting Financial Statements
  - Starbucks Forecasting Analysis

## Assignments and Activities

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

### Course Assignments

Assignment weights

Assignment	Percentage
Discussions (3)	20%
Quizzes (Best 5/6)	20%
Financial Analysis Case Analysis (3)	45%
Financial Analysis Case Forecast (1)	15%
<b>Total</b>	<b>100%</b>

A comprehensive list of all course activities is listed in the calendar.

#### NOTE:

- All grades are on a 10 or 100 point scale and weighted according to the chart above.

- 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.

## Final Letter Grades Scale

Final letter grade 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

## Consortium's 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 OshkoshLinks to an external site.](#)
  - o [UW-ParksideLinks to an external site.](#) (see page 31)
2. UW MBA Consortium students will follow the [UW-Eau Claire Authorized Absence Policy.Links to an external site.](#)

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.**

## What I Expect From You

Students are expected to act in accordance with the [UW MBA Consortium Student Code of ConductLinks to an external site.](#)

Log in at least once every day and check the Announcements for any updates. Do your readings and be prepared so that you can contribute fully in group work and discussions. Make your first discussion post(s) early so that there can, in fact, be a discussion.

If you have questions of a general nature, it is often most useful to post them in the

classmate may answer you before that). I will grade your assignments in a timely manner. If I can't, I'll let you know in an Announcement.

Please note that while I am sympathetic to the fact that most - if not all - of you are working professionals, and many of you prefer to work on assignments during the weekend, the Consortium administrators may not be able to reply to queries on assignments over the weekend.

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.

## Availability

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.

## Academic Conduct

To foster a productive learning environment, all students are required to accept and adhere to the Student Code of Conduct agreement in order to participate in this course.

## 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.

All class materials are the intellectual property of the instructor and may not be shared outside of this course (e.g., to commercial "study sites") without my permission.

Unless I specify otherwise, all work that you turn in to me should be an individual effort. The sentence structure, wording, and content for your assignments and discussions must be your original work. Academically dishonest behaviors include (but may not be limited to) the following:

- Intentionally or unintentionally presenting someone else's ideas or words as your own, either as a direct quote or paraphrased or summarized material,

without the proper citation. All quotes and direct references must include citations. Remember to use APA format for citations. See the [OWL website from Purdue](#)[Links to an external site.](#) for APA citation guidelines.

- Submitting work that is identical to or so similar to that of another's in its wording, sentence structure, and content that it cannot be considered original.
- Plagiarizing yourself by submitting work for evaluation in this course that was previously graded or otherwise evaluated in another course. You can cite your previous work. If you want to use your previous work, contact me first.
- Making up data or citations.
- Consulting resources to complete a graded course assessment other than those allowed in the assessment directions. If you are unsure what is considered as an authorized resource, consult with your instructor.
- Helping someone else engage in academically dishonest behavior, including posting course materials online.
- Violating copyright laws. In some cases, citing a source is not sufficient; you also have to obtain permission from the original source for the materials you use. Likewise, if you use any materials from this course outside this course, you may need permission to use them (e.g., in your company's training manuals, publications, or style guides).

Any investigation into any form of academic misconduct will result in a report to the dean of students and in student academic disciplinary sanctions as established by the UW System Board of Regents ([UWS Chapter 14](#)[Links to an external site.](#)). Disciplinary procedures from the student's home campus dictate the disciplinary action against students who engage in academic misconduct.

## Generative AI Use

To create a shared understanding regarding the use of generative AI in this course, this course's policy on the "[Generative AI Use](#)" page is available in the Course Information module. Keep in mind that other instructors may have different expectations based on their course outcomes, so be sure you always check before you use generative AI in your classes.

Please note that the UW MBA Consortium owns the copyright to all course and program materials. You may not share program or course materials in any way in any generative AI platform. Likewise, this course will not require you to share program or course content or your work in a generative AI platform. You are encouraged to ask any questions you have regarding the policy.

## 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.

## Important Canvas Resources

### 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](#) and with [Section 508](#) guidelines. Additionally, Canvas was certified as a [substantially conformant LMS](#) 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 [BIZHelp@uwec.edu](mailto:BIZHelp@uwec.edu) and we will work with you to find a reasonable accommodation.

## Course Summary:

Date	Details	Due
Sun Oct 29, 2023	Page <a href="#">Video: Setting Up Connect Access</a>	to do: 11:59pm
Mon Oct 30, 2023	Calendar Event <a href="#">Complete the Student Code of Conduct</a>	1am
Tue Oct 31, 2023	Page <a href="#">Week 1 Overview</a>	to do: 11:59pm
Wed Nov 1, 2023	Assignment <a href="#">Accounting Knowledge &amp; Experience Survey</a>	due by 11:59pm
	Discussion Topic <a href="#">Introduce Yourself</a>	to do: 11:59pm
Thu Nov 2, 2023	Page <a href="#">Week 1 Commentary: Financial Statement Analysis</a>	to do: 11:59pm
	Page <a href="#">Video Lecture: Financial Statement Analysis</a>	to do: 11:59pm
Fri Nov 3, 2023	Page <a href="#">Video Lecture: Balance Sheet</a>	to do: 11:59pm
	Page <a href="#">Week 1 Commentary: Balance Sheet</a>	to do: 11:59pm
Sun Nov 5, 2023	Assignment <a href="#">MBA 747 Quiz 1 (Chap 6 &amp; 4)</a>	due by 11:59pm
	Assignment <a href="#">MBA 747 Week 1 Readings</a>	due by 11:59pm

<b>Date</b>	<b>Details</b>	<b>Due</b>
Mon Nov 6, 2023	Page <a href="#">Week 2 Overview</a>	to do: 11:59pm
Wed Nov 8, 2023	Discussion Topic <a href="#">Week 2 Discussion: Financial Reporting &amp; Firm Value</a>	due by 11:59pm
Sun Nov 12, 2023	Assignment <a href="#">MBA 747 Week 2 Readings</a>	due by 11:59pm
	Assignment <a href="#">Quiz 2: Chap 2, 6 &amp; 20</a>	due by 11:59pm
	Assignment <a href="#">Starbucks Common Size Analysis</a>	due by 11:59pm
	Page <a href="#">Week 2 Discussion Responses Due</a>	to do: 11:59pm
Mon Nov 13, 2023	Page <a href="#">Week 3 Overview</a>	to do: 11:59pm
Wed Nov 15, 2023	Discussion Topic <a href="#">Week 3 Discussion: Non-Profitable Businesses</a>	due by 11:59pm
Thu Nov 16, 2023	Calendar Event <a href="#">Financial Statement Analysis (F23)</a>	7:30pm to 8:30pm
Sun Nov 19, 2023	Assignment <a href="#">MBA 747 Week 3 Readings</a>	due by 11:59pm
	Assignment <a href="#">Quiz 3</a>	due by 11:59pm
	Page <a href="#">Week 3 Discussion Responses Due</a>	to do: 11:59pm
Mon Nov 20, 2023	Page <a href="#">Week 4 Overview</a>	to do: 11:59pm
Thu Nov 23, 2023	Page <a href="#">Week 4 Happy Thanksgiving!</a>	to do: 11:59pm
Fri Nov 24, 2023	Page <a href="#">Midterm Course Evaluation</a>	to do: 11:59pm
Sun Nov 26, 2023	Assignment <a href="#">MBA 747 Week 4 Readings</a>	due by 11:59pm

<b>Date</b>	<b>Details</b>	<b>Due</b>
	Assignment <a href="#">Quiz 4</a>	due by 11:59pm
Mon Nov 27, 2023	Page <a href="#">Week 5 Overview</a>	to do: 11:59pm
Wed Nov 29, 2023	Discussion Topic <a href="#">Week 5 Discussion: Fraud</a>	due by 11:59pm
Thu Nov 30, 2023	Calendar Event <a href="#">Financial Statement Analysis (F23) - Open Forum Live Chat</a>	7pm to 8pm
	Assignment <a href="#">MBA 747 Week 5 Readings</a>	due by 11:59pm
Sun Dec 3, 2023	Assignment <a href="#">Quiz 5</a>	due by 11:59pm
	Page <a href="#">Week 5 Discussion Responses Due</a>	to do: 11:59pm
Mon Dec 4, 2023	Assignment <a href="#">Starbucks Credit Risk Analysis</a>	due by 11:59pm
	Page <a href="#">Week 6 Overview</a>	to do: 11:59pm
Thu Dec 7, 2023	Page <a href="#">Optional Teams Meetings</a>	to do: 7pm
	Assignment <a href="#">MBA 747 Week 6 Readings</a>	due by 11:59pm
Sun Dec 10, 2023	Assignment <a href="#">Quiz 6</a>	due by 11:59pm
	Assignment <a href="#">Starbucks Profitability Analysis</a>	due by 11:59pm
Mon Dec 11, 2023	Page <a href="#">Week 7 Overview</a>	to do: 11:59pm
Fri Dec 15, 2023	Assignment <a href="#">Starbucks Forecasting Analysis</a>	due by 11:59pm
	Page <a href="#">Final Course Evaluation</a>	to do: 11:59pm

**Date**

**Details**

**Due**

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Assignment [Final Grade](#)

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