

Note:

Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form, and should not be used to purchase course materials.

COURSE SYLLABUS

ACCT 370

FINANCIAL STATEMENT ANALYSIS

COURSE DESCRIPTION

This course examines the fundamental techniques of financial statement analysis and their application to strategic planning and decision making. The course covers the analysis and interpretation of financial information including the balance sheet, income statement, and statement of cash flows.

RATIONALE

Understanding the keys to effective financial statement analysis will provide finance majors and other business and accounting students with a competitive advantage in the marketplace. A working knowledge of the tools used to evaluate and adjust the financial statements to enhance their economic content for meaningful financial analysis will enhance students' strategic decision making capabilities. The processes and methods used to reconstruct the economic reality embedded in the financial statements including ratio analysis, prospective analysis, earnings prediction and equity valuation are emphasized in the course.

I. PREREQUISITE

For information regarding prerequisites for this course, please refer to the [Academic Course Catalog](#).

II. REQUIRED RESOURCE PURCHASE

Click on the following link to view the required resource(s) for the term in which you are registered: <http://bookstore.mbsdirect.net/liberty.htm>

III. ADDITIONAL MATERIALS FOR LEARNING

- A. Computer with basic audio/video output equipment
- B. Internet access (broadband recommended)
- C. Blackboard [recommended browsers](#)
- D. Microsoft Office

IV. MEASURABLE LEARNING OUTCOMES

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

- A. Interpret financial statements using knowledge of the underlying accounting principles and financial analysis techniques.
- B. Prepare prospective financial information for selected organizations.
- C. Prepare a comprehensive financial statement analysis for an organization
- D. Apply biblical worldview principles to the area of financial statement analysis.

V. COURSE REQUIREMENTS AND ASSIGNMENTS

A. Textbook readings and presentations

B. Course Requirements Checklist

After reading the Course Syllabus and [Student Expectations](#), the student will complete the related checklist found in Module/Week 1.

C. Group Discussion Board Forum

For this collaborative discussion board, the instructor will place the student into a group at the beginning of the course. The student is required to provide a thread in response to the provided prompt. The thread must be at least 750 words, and must demonstrate course-related knowledge. In addition to the thread, the student is required to reply to two other classmates' threads. Each reply must be at least 350 words. Threads and replies must include at least 2 peer-reviewed sources in addition to the course textbooks and the Bible.

D. Connect Homework (8)

The student will complete eight homework assignments using Connect. Included in the homework are various problems which are designed to prepare the student for the course exams.

E. Connect Exam (4)

There will be four exams in this course completed in Connect. Each exam will be based on the textbook readings and contain problems and/or multiple-choice questions.

F. Excel Project

The student will complete a project in Microsoft Excel that focuses on financial statement analysis of a selected company. The selected company must be traded on a recognized stock exchange, such as the New York Stock Exchange, or NASDAQ. In addition, instructor approval must be obtained via email. The project will be submitted in the following parts throughout the course.

Part 1: Company Information and Historical Balance Sheets, Income Statements, and Statements of Cash Flow for Company and 2-3 Competitors

Part 2: Ratio Analysis for Company and Competitors

Part 3: Horizontal and Vertical Analysis

Part 4: Projected Financial Statements

G. Financial Analysis Report

The student will write a financial analysis report in current APA format that focuses on the company selected for the Excel Project. The financial analysis report will consist of the student's findings as a result of market research and the student's own quantitative analysis. The report must be a minimum of 2,000 words, and must contain at least 8 reputable sources in addition to the textbook and Bible.

VI. COURSE GRADING AND POLICIES**A. Points**

Course Requirements Checklist	10
Class Introductions	-
Connect Homework 1	25
Connect Homework 2	25
Connect Homework 3	15
Connect Homework 4	25
Connect Homework 5	25
Connect Homework 6	25
Connect Homework 7	25
Connect Homework 8	10
Exam 1	50
Exam 2	75
Exam 3	100
Exam 4	135
Excel Projects (4 at 50 each)	200
Discussion Board Forum	65
Financial Analysis Report	200
	1,010

B. Scale

A = 900–1010 B = 800–899 C = 700–799 D = 600–699 F = 0–599

C. Disability Assistance

Students with a documented disability may contact Liberty University Online's Office of Disability Academic Support (ODAS) at LUOODAS@liberty.edu to make arrangements for academic accommodations. Further information can be found at www.liberty.edu/disabilitysupport.

COURSE SCHEDULE

ACCT 370

Textbook: Revsine et al., *Financial Reporting and Analysis (2018)*.

MODULE/ WEEK	READING & STUDY	ASSIGNMENTS	POINTS
1	Revsine et al.: Chs. 1-2 1 presentation	Course Requirements Checklist	10
		Class Introductions	0
		Connect Homework 1	25
		Excel Project: Part 1	50
2	Revsine et al.: Ch. 3-4 1 presentation	Connect Homework 2	25
		Discussion Board Forum (Thread)	40
		Exam 1	50
3	Revsine et al.: Chs. 5-7 1 presentation	Connect Homework 3	15
		Discussion Board Forum (Replies)	25
		Excel Project 2	50
4	Revsine et al.: Ch. 8-9 1 presentation	Connect Homework 4	25
		Exam 2	75
5	Revsine et al.: Ch. 10-11 1 presentation	Connect Homework 5	25
		Excel Project 3	50
6	Revsine et al.: Ch. 12-13 1 presentation	Connect Homework 6	25
		Exam 3	100
7	Revsine et al.: Ch. 14-15 1 presentation	Connect Homework 7	25
		Excel Project 4	50
8	Revsine et al.: Chs. 16-17 1 presentation	Connect Homework 8	10
		Exam 4	135
		Financial Analysis Report	200
TOTAL			1010

NOTE: Each course module/week (except Module/Week 1) begins on Tuesday morning at 12:00 a.m. (ET) and ends on Monday night at 11:59 p.m. (ET). The final module/week ends at 11:59 p.m. (ET) on **Friday**.