

El Paso Community College
Syllabus
Part II
Official Course Description

SUBJECT AREA	<u>Accounting</u>
COURSE RUBIC AND NUMBER	<u>BNKG 1356</u>
COURSE TITLE	<u>Analyzing Financial Statements</u>
COURSE CREDIT HOURS	<u>3 3 : 0</u> Credits Lec Lab

I. Catalog Description

Studies the process of evaluating financial statements, cash flow, and ratio analysis of individuals and businesses. Emphasizes the relationship of comparative analysis and industry standards.

Prerequisites: ACCT 2302 and BCIS 1305. (3:0).

II. Course Objectives

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

- A. Analyze a company's industry, its competitive strategies, and its sustainability within the industry.
- B. Analyze accounting rules and conventions represented in a company's financial statements and develop adjusted accounting measures of performance.
- C. Analyze financial statements using computerized spreadsheets, to include financial ratios and cash flow measures.
- D. Develop forecasted financial statements using the computer and use these to estimate a firm's value.

III. THECB Learning Outcomes (WECM)

1. Analyze the information provided in the balance sheet, statement of cash flow, and income statement.
2. Evaluate cash flow and financial ratios to determine credit worthiness.
3. Compare financial ratios to industry standards.

IV. Evaluation

- A. Examinations: You must provide your own supplies, including a basic four-function calculator, for use during each exam. Reference materials may not be used unless specifically allowed by the instructor. You are expected to do your own work on the exams and are responsible to protect your work from copying. Anyone caught cheating will receive zero credit for that exam and be subject to disciplinary action as prescribed in the current EPCC catalog.

Exams require the solution of both procedure and theory problems. Exam formats may include multiple-choice, matching, fill in the blank, short-answer responses, essays, computational problems, practical application problems, manual forms, and computerized spreadsheet problems.

- B. Remediation: At the discretion of the instructor, students may be allowed to retest for higher grades.
- C. Assignments: All assignments should be completed on appropriate manual or online working papers with your name, course/section number, and assignment number. Manually prepared documents should be stapled in correct sequential order and have a neat, professional appearance. All written responses must be prepared using correct grammar, punctuation and spelling.
- D. Class and Lab Participation: Class participation is required and monitored. Lack of participation in class activities may subject the student to withdrawal from the course based on inadequate course pursuit. Chronic tardiness to class is not tolerated. Extended absences from class activity should be discussed with the instructor.
- E. Course Pursuit: When the instructor determines that a student has ceased to pursue the objectives of the course, the instructor may withdraw the student from the course up to the official withdrawal deadline. To assess course pursuit by the student, the instructor will consider class and lab participation, failure to take exams and quizzes, failure to submit required work, and failure to complete other required class/lab/homework activities identified in the course syllabus.
- F. Withdrawal from Course: It is the student's full responsibility to withdraw by the official withdrawal deadline. The instructor may not readmit a student who voluntarily withdraws from the course. A student withdrawn for administrative reasons may not continue to attend class until readmitted into the course. All students remaining on the final class roster will receive a grade based on the total points accumulated by the end of the semester.
- G. Grading Scale:
 - A = 90 - 100
 - B = 80 - 89
 - C = 70 - 79
 - D = 60 - 69
 - F = below 60
 - I = Incomplete
 - W = Withdrew or withdrawn

V. Disability Statement (Americans with Disabilities Act [ADA])

EPCC offers a variety of services to persons with documented sensory, mental, physical, or temporary disabling conditions to promote success in classes. If you have a disability and believe you may need services, you are encouraged to contact the Center for Students with Disabilities to discuss your needs with a counselor. All discussions and documentation are kept confidential. Offices located: VV Rm C-112 (831-2426); TM Rm 1400 (831-5808); RG Rm B-201 (831-4198); NWC Rm M-54 (831-8815); and MDP Rm A-125 (831-7024).

VI. 6 Drop Rule

Students who began attending Texas public institutions of higher education for the first time during the Fall 2007 semester or later are subject to a 6-Drop limit for all undergraduate classes. Developmental, ESL, Dual Credit and Early College High School classes are exempt from this rule. All students should consult with their instructor before dropping a class. Academic assistance is available. Students are encouraged to see Counseling Services if dropping because exemptions may apply. Refer to the EPCC catalog and website for additional information.