



Syllabus

SCHOOL OF BUSINESS AND MANAGEMENT

BUS 315: Financial Accounting

5 Credits

Effective: Spring 2020/2021

*Access to the Internet is required.
All written assignments must be in Microsoft-Word-compatible formats.
See the library's APA Style Guide tutorial for a list of resources that can help you use APA style.*

FACULTY

Faculty Name: FACULTY NAME

Contact Information: CONTACT INFORMATION

[INSTRUCTOR MAY INSERT PERSONAL MESSAGE IF DESIRED]

COURSE DESCRIPTION

This course provides the knowledge and skills necessary for the student to comprehend financial statements and financial records and to make use of the information for management and investment decisions. Key topics include an overview of financial statements and business decisions, the balance sheet, the income statement, the cash flow statement, sales revenue, receivables, cost of goods sold and inventory, long-lived assets and depreciation, current and long-term liabilities, owner's equity, investments in other corporations, an introduction to financial statement analysis and international issues dealing with financial statements.

COURSE RESOURCES

Required and recommended resources to complete coursework and assignments are found on the course [Reading List](#). The reading list can be found under *Course Information* in Blackboard as well as from the library homepage ("Find Your Textbook" button).

Note: Required resources that must be purchased by the student are tagged "Purchase from a vendor of your choosing." Required resources with a direct link, "Available through CityU Library", are available electronically at no cost to students.

Students in Canada may purchase course resources from the [Canada Bookstore](#), and students outside the U.S. and Canada should contact their advisor or textbook coordinator for additional information.

CITYU LEARNING GOALS

This course supports the following City University learning goals:

- Professional competency and professional identity
- Strong communication and interpersonal skills

COURSE OUTCOMES

In this course, learners:

- Apply time value of money (TVM) analytical techniques.
- Discuss the effect of regulations such as GAAP, IFRS, SAS, etc. on financial information.
- Analyze the effect that business transactions have on the four basic financial statements.
- Perform financial statement analysis including trends and comparison to industry to draw reasonable conclusions about an organization.
- Apply accounting information as a key input into data analysis for business decision making.

- Compare and contrast the roles and responsibilities of management and the external auditor in developing and examining financial statements.

CORE CONCEPTS, KNOWLEDGE, AND SKILLS

- Analysis of financial statements, including ratios
- Analyzing and interpreting financial accounting and related information
- Data analysis
- Emerging technologies (e.g., artificial intelligence and blockchain)
- Ethics and sustainability
- Generally accepted accounting principles (GAAP)
- Internal control
- Roles of management, auditors, and users of financial information
- The accounting cycle, including adjustments
- The four basic financial statements

OVERVIEW OF COURSE GRADING

The grades earned for the course will be derived using City University of Seattle’s decimal grading system, based on the following:

<i>Overview of Required Assignments</i>	<i>% of Final Grade</i>
Weekly Homework Problems, Exercises, Etc.	20%
Quizzes	15%
Instructor Determined Assignments (Including Participation)	15%
Company Financial Statement Analysis Paper	25%
Comprehensive Final Assessment (Exam)	25%
TOTAL	100%

SPECIFICS OF COURSE ASSIGNMENTS

The instructor will provide grading rubrics that will provide more detail as to how this assignment will be graded.

Weekly Homework Problems, Exercises, Etc.

Required homework assignments are listed in the Recommended Course Schedule under each unit. Completing all homework assignments will help ensure that students successfully master the concepts in this course. The best way to gain a thorough understanding of the underlying concepts is to apply those concepts to solve the problems. Students should focus on the underlying accounting principles, rather than on just memorizing the steps to solve a problem. All homework submissions must be original work.

Components

Accuracy

TOTAL

% of Grade

100%

100%

Quizzes

Periodic assessments or quizzes will appear on the Course Schedule. The instructor will select assessment topics from the textbook chapters discussed during previous sessions. The purpose of these assessments is to allow students and the instructor to evaluate the achieved level of learning progress. This knowledge allows students to focus on those areas that need further clarification and enables the instructor to assist those students that need additional support.

Components

Accuracy

TOTAL

% of Grade

100%

100%

Instructor Determined Assignments (Including Participation)

A discussion question topic or activity from the instructor with specific instructions will appear periodically in the discussion forum. Students are to post a response as instructed as well as responses to at least two other student postings to the discussion forum by the specified due dates. The instructor will not respond to each posting. Students who have a matter that is specifically for the instructor should email the instructor directly or use the Question and Answer Forum. Students who wish to talk with other students about issues unrelated to the discussion forums should use the Coffee Talk Forum. The tone of the student discussion board postings can be informal, however, the instructor will expect them to be on a professional level. Student comments and questions for discussions should be clear and thoughtful, with correct grammar, spelling, and punctuation. As with written assignments, the quality of student discussion postings will be graded on both content and presentation.

Components

Quality of Responses

Quantity of Responses

TOTAL

% of Grade

50%

50%

100%

Company Financial Statement Analysis Paper

Students will analyze the financial statements of one or two companies (or a case study), as identified by the instructor. The instructor will specify one or more decisions to be made based on the analysis. The analysis must include assessment of each company's liquidity, solvency, efficiency, profitability, and cash flows. Students will make observations and recommendations flowing from the analysis. Students will prepare their analysis using at least four well documented sources not including the financial statements of the company or companies. All sources and written materials that are not the work of the student must be properly quoted and cited.

Observations and recommendations contained in the paper should be objective and should be backed up with valid reasoning and documented facts. The paper should be approximately 4-6 pages in length, not counting title page or references and should thoroughly address all required topics.

<i>Components</i>	<i>% of Grade</i>
Critical Analysis	50%
Evidence and Support	20%
Organization and Coherence	20%
Style and Mechanics	10%
TOTAL	100%

Comprehensive Final Assessment (Exam)

Students will complete a comprehensive exam at the end of this course. The exam may contain multiple-choice questions, essays, matching questions and/or analytical problems. The instructor may decide what materials (including interest tables, financial calculators, etc.) if any, will be provided or permitted to be brought into the exam. The instructor will determine the time allotted for the exam. When writing the exam, students are requested to provide clear, well-labeled answers. All supporting calculations should also be labeled, well organized and presented on the pages provided. Partial credit may be earned based on the work and methodologies demonstrated, even if a math or other error has occurred causing an incorrect answer.

<i>Components</i>	<i>% of Grade</i>
Accuracy	100%
TOTAL	100%

COURSE POLICIES

Late Assignments

A critical aspect of management is to meet predefined deadlines. Therefore, all assignments are expected to be submitted when due. No late assignments are accepted. Life-situations do occur. When an issue arises coordinate with the instructor PRIOR TO the assignment's due date and the due date may be adjusted. It is in the best interest of the student to ensure that all assignments are submitted on time.

Participation

Class participation will be evaluated during class. Participation includes being prepared for class discussions and contributing meaningful content when appropriate. It also includes individual effort contributed to team projects.

Professional Writing

Assignments require error-free writing that uses standard English conventions and logical flow of organization to address topics clearly, completely, and concisely. CityU requires the use of APA style.

UNIVERSITY POLICIES

Students are responsible for understanding and adhering to all of City University of Seattle's academic policies. The most current versions of these policies can be found in the [University Catalog](#) that is linked from the CityU Web site.

Antidiscrimination

City University of Seattle and its staff and faculty are committed to supporting our students. We value equity, diversity, and inclusion as a way of life as well as the educational opportunities it provides. CityU will not tolerate any form of discrimination based on race, color, ethnicity, sexual orientation, gender identification, socioeconomic status, or religious values. If you have experienced any discrimination based on any of the above, we encourage you to report this to the University. Please report this to your instructor. If you do not feel safe reporting this to your instructor, please report to the Provost or to the Vice President of Student Affairs.

Non-Discrimination & Prohibition of Sexual Harassment

City University of Seattle adheres to all federal, state, and local civil rights laws prohibiting discrimination in employment and education. The University is committed to ensuring that the education environment is bounded by standards of mutual respect and safety and is free from discriminatory practices.

In the U.S., the University is required by Title IX of the Education Amendments of 1972 to ensure that all of its education programs and activities do not discriminate on the basis of sex/gender. Sex include sex, sex stereotypes, gender identity, gender expression, sexual orientation, and pregnancy or parenting status. Sexual harassment, sexual assault, dating and domestic violence, and stalking are forms of sex discrimination, which are prohibited under Title IX and by City University of Seattle policy. City University of Seattle also prohibits retaliation against any person opposing discrimination or participating in any discrimination investigation or complaint process internal or external to the institution. Questions regarding Title IX, including its application and/or concerns about noncompliance, should be directed to the Title IX Coordinator. For a complete copy of the policy or for more information, visit <https://my.cityu.edu/titleix> or contact the Title IX Coordinator.

In Canada, in compliance with the British Columbia Human Rights Code, the Alberta Human Rights Act, WorksafeBC, and the Workers' Compensation Board of Alberta, the University believes that its environment should at all times be supportive and respectful of the dignity and self-esteem of individuals. Discrimination, harassment and bullying conduct, whether through person to person behaviour or via electronic communications such as email or social media is not acceptable and will not be tolerated. As an educational institution, it is our responsibility to cultivate an environment of excellence, equity, mutual respect and to recognize the value and potential of every individual. The University will take all necessary steps to meet or exceed the requirements of the law to prevent discrimination, harassment and bullying. The Respectful Workplace Policy for the prevention of discrimination, harassment and bullying policy and procedure can be found at <https://www.cityu.edu/discover-cityu/about-cityu/> under the Policies section or at <https://www.cityuniversity.ca/about/>.

Religious Accommodations

City University of Seattle has a policy for accommodation of student absences or significant hardship due to reasons of faith or conscience, or for organized religious activities. The University's policy, including more information about how to request an accommodation, is available in the University Catalog and on the my.cityu.edu student portal. Accommodations must be requested by the 20% mark of this course (e.g.

day 14 of a ten-week course, day 7 of a 5-week course) using the Religious Accommodations Request Form found on the student dashboard in the my.cityu.edu student portal.

Academic Integrity

Academic integrity in students requires the pursuit of scholarly activity that is free from fraud, deception and unauthorized collaboration with other individuals. Students are responsible for understanding CityU's policy on academic integrity and adhering to its standards in meeting all course requirements. A complete copy of this policy can be found in the [University Catalog](#) under *Student Rights and Responsibilities* on the page titled *Academic Integrity Policy*.

Attendance

Students taking courses in any format at the University are expected to be diligent in their studies and to attend class regularly.

Regular class attendance is important in achieving learning outcomes in the course and may be a valid consideration in determining the final grade. For classes where a physical presence is required, a student has attended if they are present at any time during the class session. For online classes, a student has attended if they have posted or submitted an assignment. A complete copy of this policy can be in the [University Catalog](#) under *Student Rights and Responsibilities* on the page titled *Attendance*.

Final Assignment Due Date

Final assignments for each class at CityU must be due on or before the final date of the course as indicated in the university's course information system. Due dates that extend beyond the final date of the course may negatively impact tuition funding for students.

SUPPORT SERVICES

Disability Services Accommodations Statement

Students with a documented disability who wish to request academic accommodations are encouraged to contact Disability Support Services to discuss accommodation requests and eligibility requirements. Please contact Disability Support Services at disability@cityu.edu or 206.239.4752 or visit the [Disability Support Services](#) page in the my.cityu.edu portal. Confidentiality will be observed in all inquiries. Once approved, information about academic accommodations will be shared with course instructors.

Library Services

CityU librarians are available to help students find the resources and information they need to succeed in this course. Contact a CityU librarian through the [Ask a Librarian](#) service, or access [library resources and services online](#), 24 hours a day, seven days a week.

Smarthinking Tutoring

CityU students have access to free online tutoring offered through Smarthinking, including writing support, from certified tutors 24 hours a day, seven days a week. Contact CityU's Student Support Center at help@cityu.edu to request a user name and password.