

AMBERTON UNIVERSITY
e-COURSE SYLLABUS

ACC6130.E1 Financial Statement Analysis
Winter 2027

PROFESSOR INFORMATION:

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COURSE INFORMATION:

ACC6130.E1 Financial Statement Analysis

Level: Graduate

Beginning Date of Session: Saturday, December 5, 2026

Ending Date of Session: Thursday, February 25, 2027

Student access available to the Student Portal: Saturday, December 5, 2026.

Winter Holiday Break:

Saturday, December 19, 2026, through Friday, January 1, 2027

(Classes resume on Saturday, January 2, 2027.)

Students enrolled in distance learning courses are not assessed any additional fees for security or identity verification.

COURSE PREREQUISITES:

None

TEXTBOOK(S) AND REQUIRED MATERIALS:

Title: Financial Statement Analysis A Data Analytics Approach (ACCESS CODE REQUIRED)
Author: Resutek and Richardson
Publisher: McGraw Hill
Year Published: 2024
Edition: 4
ISBN: 9781265327507
Price: Available at <http://amberton.ecampus.com>

Amberton University has an agreement with eCampus.com to provide a full-service online bookstore to students. The Amberton University Virtual Bookstore is accessible through the University's website, www.Amberton.edu. There is also a bookstore link in the Student Portal.

The AU Virtual Bookstore provides an easy to use interface, online buyback of books, and same day shipment of most titles with an average delivery time of 2-3 days depending on the student's location. Textbook options include new, used, rental, and electronic media as available.

Since no books are sold on campus, students should plan accordingly and purchase their books in advance of the first day of class, allowing time for shipping. Be certain you are enrolled in the course before purchasing your book(s). All textbook information (Title, Author, ISBN, etc.) is available in the course syllabi so students can shop competitively. Most textbooks can be purchased from many different textbook vendors. Some textbooks may only be available on the University's Virtual Bookstore. Students should be careful to obtain the exact resource(s) required for the course.

APA Requirement

APA (American Psychological Association) style is most commonly used to cite sources within the social sciences. This resource, revised according to the 7th edition, offers examples for the general format of APA research papers, in-text citations, endnotes/footnotes, and the reference page. For more information, please

consult the *Publication Manual of the American Psychological Association*, (7th ed.). All coursework at Amberton University will comply with the standards contained in the APA Publication Manual.

COURSE COMPETENCIES

The Financial Statement Analysis course uses publicly available financial statements and other available information to perform an evaluation of performance. Techniques for developing an understanding of industry and business risks will be taught. Students will focus on developing expectations and understanding the interaction of decisions on financial statement ratios.

UPON COMPLETION OF THE COURSE, THE STUDENT WILL BE COMPETENT IN:

1. Identifying, calculating, and analyzing a variety of measures to assess an entity's financial performance using appropriate technology.
2. Computing and analyzing financial statement ratios and other metrics using appropriate technology and interpreting the effect of transactions on the metrics.
3. Evaluating accounting disclosures for consistency.
4. Identifying government requirements for publicly traded companies.
5. Comparing and evaluating the financial position, cash flow, and profitability of companies within an industry using various techniques.
6. Performing a risk analysis on a company.
7. Developing expectations regarding the implications of financial decision-making on the financial statements.
8. Developing expectations of business risks based on research.
9. Evaluating key components of the 10-K and other required SEC filings.
10. Evaluating Environmental, Social, and corporate Governance (ESG) issues related to financial disclosures and company performance.
11. Understanding ethical implications of ethical leadership in fostering a culture of ethics and compliance within an organization.
12. Critiquing the effectiveness of artificial intelligence in financial statement analysis compared to traditional methods.

ACQUIRED SKILLS

1. Financial Statement Analysis
2. Business Risk Analysis
3. Critical Thinking

COURSE POLICIES:

(Late Work: During the semester if you need additional time to complete an assignment, please contact Dr. Price to make arrangements. No late assignments accepted after the last date of class. Please follow the Information in Moodle to ensure you have complete information on assignments. Also, follow the announcement forum in Moodle for additional instruction from Dr. Price.)

Student's Responsibilities

This syllabus contains information, policies, and procedures for a specific course. By enrolling, the student agrees to read, understand, and abide by the policies, rules, regulations, and ethical standards of Amberton University as contained in the current university catalog and schedule of classes.

Attendance Policy:

Regular and punctual class attendance and engagement is expected at Amberton University. In case of an absence, it is the student's responsibility to contact the professor as soon as possible. If a student intends on withdrawing from a course, it is the student's responsibility to follow the university's policy on formally withdrawing from a course. **Ceasing to attend classes does not constitute an official withdrawal.**

Attendance in a lecture course is defined as punctual arrival to, and engagement in, a full lecture session. A Student in a lecture course missing more than 20% (two class periods for weekday classes or one class period

for Saturday classes) of the class meetings may be assigned a grade of an “F” or withdrawn at the discretion of Amberton University.

Attendance in a distance learning course is defined as active participation in the weekly online class sessions. “Active participation” can be defined as: submitting an academic assignment, taking an exam, engaging in an interactive tutorial, participating in an online discussion forum (or chat session), or initiating (or responding to) a communication with a faculty member about an academic assignment or the subject matter of the course. A student not meeting these requirements may be assigned a grade of an “F” or withdrawn at the discretion of Amberton University.

Plagiarism Policy

Plagiarism is the presentation of someone else’s work as though it were your own. If you use another person’s words, ideas, or information; or if you use material from an outside source – whether a book, magazine, newspaper, business publication, broadcast, speech, or electronic media – you must acknowledge that source. Plagiarism is a violation of the University’s code of student ethical conduct and is one that is taken seriously. Amberton University operates on an honor system; therefore, honesty and integrity are essential characteristics of all who are associated with the institution. All Amberton students are expected to abide by the honor system and maintain academic integrity in all their work. Amberton University and its instructors monitor student work for plagiarism and reserve the right to submit such work to technology-based plagiarism detection services and applications at any time.

Self-plagiarism means reusing work that you have already published or submitted for a class. It can involve:

- Resubmitting an entire paper
- Copying or paraphrasing passages from your previous work

Self-plagiarism misleads your readers by presenting previous work as completely new and original. Students may not submit the same paper in substance in two or more classes without prior written permission of the instructors involved.

Amberton University students who use Artificial Intelligence (AI) generated content must adhere to the following policies:

Originality: Students must avoid presenting AI generated content as their own original work. It is essential to acknowledge the involvement of AI in the content creation process in order to maintain academic and ethical standards.

Paraphrasing: When using AI generated content, students must rephrase and/or modify the generated text. Paraphrased AI generated content should also be properly cited.

Acknowledgement: When using AI generated content in any assignment, proper credit must be given to the AI system that generated the content. <https://apastyle.apa.org/blog/how-to-cite-chatgpt>

Students agree that by taking this course, all required assignments may be subject to submission for a textual similarity review to Turnitin.com for the detection of plagiarism and self-plagiarism. All submitted papers will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism in future papers. Use of Turnitin.com service is subject to the Usage Policy posted on the Turnitin.com website.

Turnitin is a writing improvement and plagiarism prevention tool which uses special algorithms, to compare text-based student submissions to the Turnitin database and other online sources. Turnitin produces a detailed **similarity report** that can be customized and viewed by instructors and students.

Turnitin “Draft Coach” is a Google based add-on to Turnitin which supports students in developing high-quality academic writing; and serves as an integrity coach. Draft Coach helps address errors and improve the quality of student’s writing by highlighting grammar mistakes, identifying incorrectly cited sources, and scanning for similarity across several databases. By providing formative feedback on how to address citation issues, incorrect grammar, and matches with the Turnitin database, Draft Coach provides explanations to help

students become more confident writers, capable of producing higher quality work both in academics and in the workplace.

COURSE OUTLINE AND CALENDAR:

Dates and assignments are subject to change. Follow Moodle announcements for updates.

Assignment details are provided in Moodle

Week	Topic	Assignment	Competencies Covered	Due Date
1	Overview of Tools and Contemporary Financial Statement analysis and the Need for Data Analytics	Review of Tutorials Appendix A and Appendix C Chapter 1 Problem 1.5 Lab 1.1	1,4,8	End of Week 1
2	Using Financial Statements	Chapter 2 Problem 2.4 and 2.5 Lab 2.3	1,9	End of Week 2
3	Alternative Sources	Read Chapter 3 Problem 3.5 Lab 3.1 Lab 3.3	1,2,3,10	End of Week 3
4	Financial Ratio Analysis	Read Chapter 4 Problem 4.1 Lab 4.2	1,6,7,8	End of Week 4
5	Accounting Quality and Working Capital Analysis	Read Chapter 5 Lab 5.1	7.8.9	End of Week 5
6	Assessing Balance Sheet Quality	Read Chapter 6 Problem 6.1 Lab 6.3	7,8,9	End of Week 6
7	Analysis of Cash Flow	Read Chapter 7 Problem 7.5 Lab 7.2	5,6,7	End of Week 7
8	Pro Forma Financial Statements	Read Chapter 8 Problem 8.2 Lab 8.3	1.7,9,	End of Week 8
9	Equity Valuation	Read Chapter 9 Problem 9.2 Lab 9.2	5	End of Week 9
10	Sensitivity Analysis	Read Chapter 10 Problem 10.1 Lab 10.3 Research Project : Public Company of Your Choice – Complete a full analysis of the 10-K and note your	5	Wednesday, February 24

		findings.		
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GRADING CRITERIA:

Weekly Lab/Problems

50@10 500

Final Research Project 1 @

150 150

650

Graduate

92 – 100 A

82 – 91 B

72 – 81 C

62 – 71 D

Below 62 F

GRADE NOTIFICATION AND INSTRUCTOR FEEDBACK:

A successful distance learning experience requires a flow of communication between instructor and student throughout the session. Instructor comments are considered essential to the learning process. Therefore, each assignment/exam submitted will be reviewed, graded, and returned to the student in a timely manner along with the appropriate commentary. Students should carefully review all comments.

Final grades are processed approximately one week after the last day of the session and may be located in the My Grades section of the online registration portal as well as being emailed to the student's Amberton University email. Amberton University staff will not release grades over the phone. University instructors will not leave a message with comments or grades in any type of media that is not secure.

For questions regarding grades after the semester has ended, students should use their university email account and contact the instructor at the faculty email address as provided above in *Professor Information* area.

Incomplete Grades

An "I" (incomplete grade) is given at the discretion of the professor and may be given only when an emergency or illness prevents the student from completing course requirements. Should an "I" be granted, the student has 30 days from the end of the session to complete the conditions of the incomplete. An "I" which is not properly removed within 30 days following the session enrolled will become an "F" grade.

How To Withdraw From a Course

To be official, the class withdrawal must be in writing and signed by the student requesting the withdrawal; no withdrawal is accepted verbally. Please review the "Schedule of Classes" (online or in-print) for procedures for class changes or withdrawals and the refund policy and schedule.

COURSE DELIVERY METHODOLOGY:

This course is offered as a distance-learning course through the Moodle Learning Platform. Amberton's distance learning courses, called e-Courses, are identical to classroom courses in terms of learning outcomes, competencies, and instructor expectations. A student choosing to take an e-Course must have the following skills and technical capabilities:

1. Access to the Internet
2. General knowledge in:
 - Internet browser settings and configuration
 - e-mail and file attachments

- Uploading and downloading files
- Using a word processing package
- 3. Ability to conduct on-line research

Students who have not mastered these skills should not enroll for this course but should consider enrolling in MIS2110 Computer Concepts and Internet Technologies for instruction in these areas.

HOW TO ACCESS YOUR COURSE: SINGLE SIGN-ON (SSO) INSTRUCTIONS FOR AMBERTON UNIVERSITY

Amberton University uses Single Sign-On (SSO) as the primary access point for University systems, including Moodle, Amberton Email (Gmail), CampusWeb, Library resources, financial information, and other University applications.

Access the Amberton SSO Portal

Go to:

<https://sso.amberton.edu>

Students should bookmark this page. The SSO portal is the main entrance to Amberton University's online systems.

The SSO Login link may also be accessed through the Amberton University website at <https://amberton.edu>.

Activate Your Account

New students receive an Amberton University welcome email with an account activation link.

Select the activation link in that email and follow the instructions to activate your Amberton SSO account and configure Two-Factor Authentication (2FA).

Your assigned username and Amberton student email address are included in the welcome email.

Student email addresses use the following format:

username@my.amberton.edu

Sign In to SSO

After your account has been activated, go to:

<https://sso.amberton.edu>

Enter your Amberton username or assigned Amberton account information and the password you established during account activation.

If you forget your password, select "Forgot Password?" on the SSO login page and follow the instructions provided.

Access Your Amberton Applications

After signing in, the SSO dashboard will display the applications available to your account.

These may include:

- Moodle
- Amberton Email (Gmail)
- CampusWeb
- Financial Records
- Library resources
- Other University applications and services

Select the appropriate application from the SSO dashboard.

Access Moodle

Students should access Moodle through the Amberton SSO portal.

Go to:

<https://sso.amberton.edu>

Sign in and select Moodle from the SSO dashboard.

Students do not need a separate Moodle username or password when accessing Moodle through SSO. Password activation and password recovery should be completed through the Amberton SSO portal rather than through Moodle.

A Student Moodle Tutorials course is available within Moodle to assist students with course navigation, assignments, communication, examinations, grades, and other Moodle functions.

Technical Support

If you experience difficulty activating your account, signing into SSO, or accessing an Amberton application, please contact:

support@amberton.edu

COURSE COMMUNICATIONS:

Students will communicate with faculty through the Moodle Learning Platform or their Amberton University email account.

Email Communication

Each student is assigned an Amberton email address in the following format:

username@my.amberton.edu

Students should access their Amberton email through the University Single Sign-On portal at:

<https://sso.amberton.edu>

Students are encouraged to check their Amberton email regularly for University notices and course communications.

Students are responsible for reviewing the "Communication Guidelines" provided in the individual e-Course for specific instructor requirements.

Students who need to retain course communications, assignments, or other materials should download and save them before the course closes.

For assistance accessing SSO, Moodle, or Amberton email, contact support@amberton.edu.

FORMAT AND SUBMISSION OF ASSIGNMENTS:

Assignments are to be submitted to the appropriate assignment Drop Box in the Moodle system. Specific directions and guidelines for submission of assignments are located on-line in the "Communication Guidelines" of the e-course. Due to compatibility issues, Office 2007 files cannot be read by earlier versions of Microsoft Office. Before submitting an exercise file, confirm the file is in the proper format for grading by the instructor.

INSTRUCTOR/COURSE EVALUATION:

Each session, all Amberton students are provided with the opportunity to evaluate their courses and instructors. The evaluation process is an important one and provides students with an anonymous and

confidential way to give meaningful feedback to the University. Summary information and comments are provided to faculty after the close of the session. All information provided is anonymous.

The Instructor/Course Evaluation will be open for completion during week 9 of the session. An evaluation assignment will be placed in week 9 of the Moodle course, along with the instructions on how to complete the evaluation. Prior to week 9, the University will send out an email containing instructions and dates for the evaluation period.

RESEARCH RESOURCES:

The Library provides access to full-text, and peer reviewed articles, and digital research tools. Students can search Library holdings through the online catalog and databases search engines available on the Library website or browse the physical library space and holdings located at the Garland campus.

Research items not contained in the Amberton Library collection can be located through interlibrary Loan (ILL) or through the TexShare program with the help of the Library staff. Students with questions about available services, resources, or research, may contact the Library via email at Library@amberton.edu.

RESEARCH ACCESS:

Databases can only be accessed by authorized users, and students at Amberton must enter their Amberton ID credentials-same as Moodle login-to gain access when off-campus. Use an Amberton website, such as the University site (Amberton.edu) or the library site (Library.amberton.edu) to find links to databased and digital books. Online resources are available all day, every day.

Library Live Chat Feature

Library staff are available to assist students with research problems or questions during Library hours through a live online chat feature, telephone, email, "How-to" videos, or in person. The library telephone is (972-279-6511 ext. 185. You can email questions to library@amberton.edu or visit the library in person on the Garland campus for assistance.

Microsoft Office 365 Education:

Amberton University students have access to a license for Office 365 Education, a comprehensive suite of productivity tools. This package includes:

- Microsoft Word for document creation
- Excel for spreadsheets and data analysis
- PowerPoint for presentations
- OneNote for digital note-taking
- Microsoft Teams for collaboration
- Additional classroom tools to enhance your learning experience

To set up your student account and access these resources, please follow the instructions provided in our step-by-step guide: https://amberton.edu/wp-content/uploads/2025/01/Office365_Setup_Students.pdf

Google Workspace for Education:

All students are assigned a Gmail account in Google Workspace for Education.

To set up your student account and access these resources, please follow the instructions provided in our step-by-step guide: https://amberton.edu/wp-content/uploads/2025/01/Google_Drive_Students.pdf

Once logged into your student account, you'll have access to a suite of tools designed to enhance your learning experience:

- Google Docs: Create and edit essays, reports, and other written assignments
- Google Slides: Develop engaging presentations for projects and class discussions
- Google Sheets: Perform data analysis, create charts, and manage calculations
- Google Drive: Store, organize, and easily access all your files in the cloud
- Google Calendar: Schedule study sessions, track assignment deadlines, and manage your academic timetable
- Google Keep: Take and organize quick notes during lectures or study sessions

- Google Meet: Attend virtual classes, participate in group study sessions, or meet with teachers
- Google Classroom: Access course materials, submit assignments, and receive feedback from instructors
- Google Forms: Create surveys for research projects or participate in class quizzes
- Google Sites: Build websites or digital portfolios to showcase your work