

**Acct 831**  
Seminar in Financial Reporting  
San Francisco State University  
Department of Accounting  
**Thursday Evening Class**  
Fall, 2009

- INSTRUCTOR:** Kenneth Danko
- OFFICE:** DTC 573
- PHONE:** 415-817-4365
- E-MAIL:** kdanko@sfsu.edu
- INSTRUCTOR WEB:** <http://online.sfsu.edu/~kdanko/>
- OFFICE HOURS:** 11:50am-1:50pm T, and 4:20-6:20pm Th
- TEXT:** Subramanyam, K. R., and John Wild, "Financial Statement Analysis," 10<sup>th</sup> edition, 2009, McGraw-Hill Irwin.
- ELECTRONICS:** The world in which we live is filled with distractions of all kinds. Our goal for the class time is to create a learning environment focused exclusively on the study of Accounting with a minimum of distraction from the outside world. Therefore, students are asked to turn off and put away all electronic devices including personal computers, cell phones, pagers, blackberries and all other electronic devices (except calculators). Students using electronic devices during the class will be asked to leave the room.
- PREREQUISITE:** Prior to taking ACCT 831, students are required to have completed BUS 780 and BUS 781.
- OBJECTIVES:** The objective of ACCT 831 is to provide students with a thorough review of financial statement analysis and relevant, current issues in financial reporting. Students will learn to critically analyze financial statements to better assess Liquidity, Solvency, Return on Investment, and Asset Utilization.
- TECHNIQUES:** The mode of instruction will involve lectures reinforced by analysis of homework problems and class discussions.
- EXAMINATIONS:** The examinations may be composed of multiple choice questions, true/false questions, short essays, and short problems. The examinations are the property of the instructor. The examinations will be retained by the instructor after they are reviewed in class. Exams will be available for further inspection and review in the instructor's office. Bathroom privileges are suspended during examinations.
- HOMEWORK:** Homework problems will be covered in class and students may be called on to answer the questions listed in the syllabus. The "Class Participation" portion of students' grades will, to a large extent, be assessed on the basis of students' ability to answer homework questions in class. Homework will not be collected.

**GRADING:**

There will be two examinations as listed on the syllabus. Grading will be based on an overall weighted average total percentage for all student accomplishments. The assigned weights are as follows:

Exam 1:	31%
Exam 2:	31%
Company Analysis and Presentation	31%
Class Participation:	<u>7%</u>
Total	100%

Final grades will be determined on the basis of the overall percentage. Cutoffs between grades will be approximately: 92%, 90%, 88%, 82%, 80%, 78%, 72%, 70%, 68%, 62%, and 60% for grades of: A, A-, B+, B, B-, C+, C, C-, D+, D, and D- respectively. The term "approximately" is used because the instructor reserves the right to adjust these cutoffs downward based on his professional judgment. Note that the stated cutoffs represent the most "difficult" grading scale that could be used.

**ADDS and WITHDRAWALS:**

Students must enroll in classes during the first four weeks of the semester. Students will not be permitted to add later even if they have attended all classes, taken all exams, and otherwise completed all course requirements. University policy states that withdrawals are permitted only for serious and compelling reasons. College of Business policy prohibits students from withdrawing from the same course more than once for any reason. Students in the College of Business are bound by the following withdrawal schedule:

**August 25 - September 11:** During this period students may withdraw without the grade of "W."

**September 12 - November 19:** During this period a student may petition for a withdrawal if the student has no previous "W" grade for the course at SFSU. Petitions must include a copy of the student's SFSU unofficial transcript. After receiving the instructor's signature, forms are processed and approved in the College of Business Grad Office.

**November 20 - December 11:** During this period withdrawals are very rarely granted. The burden is upon the student to satisfy the Associate Dean that there is a serious and compelling justification for a withdrawal. Normally this would involve a very serious accident or life threatening illness which prevents the student from submitting a withdrawal petition earlier.

### ACCT 831 COURSE OUTLINE

Chapter coverage and problem assignments are subject to change.

<b>831-02 Dates</b>	<b>Reading - Topic</b>	<b>Problems Due</b>
Aug 27	Introduction	None
Sept 3	Chapter 1	None
Sept 10	<b>Furlough Day, No Class</b>	None
Sept 17	Chapter 2	Ex 1-2, 3, 5, 6, 7, 8, 15 Prob 1-12
Sept 24	Chapter 3	Ex 2-9,10 Prob 2-13
Oct 1	Chapter 4	Ex 3-6, 10, 11, 12 Prob 3-3, 4, 7 Case 3-4
Oct 8	Chapter 5	Ex 4-3, 5, 6, 10 Prob 4-8
Oct 15	Chapter 6	Prob 5-1, 2, 3, 4
Oct 22	<b>Exam on Chapters 1, 2, 3, 4, 5</b>	None
Oct 29	Chapter 7	Ex 6-12 Prob 6-8
Nov 5	Chapter 8	Ex 7-5 Prob 7-9 Case 7-2
Nov 12	Chapter 10	Ex 8-6, 9 Prob 8-4 Ex 10-1, 3 Prob 10-7
Nov 19	<b>Exam on Chapters 6, 7, 8, 10</b>	None
Dec 3	Group Presentations	None
Dec 10	Group Presentations	None
Dec 17	<b>No Meeting</b>	