ADGR770401: Accounting/Financial Analysis I, 3 credits
Woods College of Advancing Studies
Fall 2017 Semester, August 28 – Dec 16, 2017
Online & Asynchronous

Instructor Name: Lori Guenther
BC E-mail: To Be Determined
Phone Number:
Office: N/A
Office Hours: Help available upon request

Boston College Mission Statement
Strengthened by more than a century and a half of dedication to academic excellence, Boston College commits itself to the highest standards of teaching and research in undergraduate, graduate and professional programs and to the pursuit of a just society through its own accomplishments, the work of its faculty and staff, and the achievements of its graduates. It seeks both to advance its place among the nation’s finest universities and to bring to the company of its distinguished peers and to contemporary society the richness of the Catholic intellectual ideal of a mutually illuminating relationship between religious faith and free intellectual inquiry.

Boston College draws inspiration for its academic societal mission from its distinctive religious tradition. As a Catholic and Jesuit university, it is rooted in a world view that encounters God in all creation and through all human activity, especially in the search for truth in every discipline, in the desire to learn, and in the call to live justly together. In this spirit, the University regards the contribution of different religious traditions and value systems as essential to the fullness of its intellectual life and to the continuous development of its distinctive intellectual heritage.

Course Description
Financial statements, fundamental accounting concepts, procedures, terminology and contemporary financial reporting are introduced using state-of-the-art business software. The course also develops a user perspective to accounting to better understand what the numbers say. It explores the accounting cycle, the various statements that are the product of the process and the implications that data carry. It reviews areas where alternative methods of reporting are allowed. This course is designed for those using, not preparing data. Little or no formal accounting background is needed.

Textbooks & Readings (Required)
Revsince/Collins/Johnson/Mittelstaedt/Soffer

Canvas
Canvas is the Learning Management System (LMS) at Boston College, designed to help faculty and students share ideas, collaborate on assignments, discuss course readings and materials, submit assignments, and much more - all online. As a Boston College student, you should familiarize yourself with this important tool. For more information and training resources for using Canvas, click here. In the case of any technical difficulties or concerns, please contact canvas@bc.edu or 617-552-HELP (4357) for immediate assistance.

NOTE: Canvas requires particular computer specifications and wifi access. It is important that you plan accordingly, particularly for courses that have online components.
Course Objectives

1. Students will demonstrate ethical competency pertaining to financial analysis as demonstrated by accurate interpretation of financial information through the course of business operations.
2. Students will be able to analyze financial statements, as demonstrated through course assignments.
3. Students will be able to analyze financial statements, as demonstrated through course assignments.

Grading

Weekly Quizzes 300 Points
Assignments & Participation 300 Points
Final Exam: 200 Points
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Total 800 Points

The undergraduate grading system for Woods College is as follows:

A (4.00), A- (3.67)
B+ (3.33), B (3.00), B- (2.67)
C+ (2.33), C (2.00), C- (1.67)
D+ (1.33), D (1.00), D- (.67)
F (.00)

The graduate grading system for Woods College is as follows:

A (4.00), A- (3.67)
B+ (3.33), B (3.00)
B- (2.67), passing but does not count toward degree
C (2.00), passing but not for degree credit
F (.00)

All students can access final grades through Agora after the grading deadline each semester. Students who complete course evaluations can access grades earlier, as they are posted.

Deadlines and Late Work

All assignments must be submitted on time. Any exceptions will be judged individually due to the extraordinary circumstances. If late work is accepted, it will be reduced a minimum of one letter grade.

Course Assignments

Over the course of the semester, it is expected that you will spend 8 hours per week on reviewing course materials including: assigned textbook readings and any supplemental information, weekly assignments and weekly quizzes. Please note that some weeks will require more time and some weeks less time but the average is approximately 8 hours per week over the semester.
### Course Schedule

<table>
<thead>
<tr>
<th>Date/Week</th>
<th>Topic</th>
<th>Reading</th>
<th>Due Date</th>
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<tbody>
<tr>
<td>August 28th</td>
<td>The Economic and Institutional Setting for Financial Reporting</td>
<td>Chapter 1</td>
<td>September 3rd</td>
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<tr>
<td>September 5th</td>
<td>Accrual Accounting and Income Determination</td>
<td>Chapter 2</td>
<td>September 10th</td>
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<tr>
<td>September 11th</td>
<td>Structure of the Balance Sheet and Statement of Cash Flows</td>
<td>Chapter 4</td>
<td>September 17th</td>
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<td>September 18th</td>
<td>Essentials of Financial Statement Analysis</td>
<td>Chapter 5</td>
<td>September 24th</td>
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<td>September 25th</td>
<td>Budgeting</td>
<td>Supplemental Materials</td>
<td>October 1st</td>
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<td>October 2nd</td>
<td>The Role of Financial Information in Valuation and Credit Risk Assessment</td>
<td>Chapter 6</td>
<td>October 8th</td>
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<td>October 10th</td>
<td>Accounting in Contracting</td>
<td>Chapter 7</td>
<td>October 15th</td>
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<td>October 16th</td>
<td>Receivables</td>
<td>Chapter 8</td>
<td>October 22nd</td>
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<td>October 23rd</td>
<td>Inventories</td>
<td>Chapter 9</td>
<td>October 29th</td>
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<td>October 30th</td>
<td>Long-Lived Assets</td>
<td>Chapter 10</td>
<td>November 5th</td>
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<td>November 6th</td>
<td>Financial Reporting for Owners’ Equity</td>
<td>Chapter 15</td>
<td>November 12th</td>
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<td>November 13th</td>
<td>Statement of Cash Flows</td>
<td>Chapter 17</td>
<td>November 19th</td>
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<td>November 27th</td>
<td>Income Tax Reporting</td>
<td>Chapter 13</td>
<td>December 3rd</td>
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<td>December 4th</td>
<td>Review &amp; Semester Wrap-Up</td>
<td>FINAL EXAM</td>
<td>December 10th</td>
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<td>December 11th</td>
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### Written Work
Woods College students are expected to prepare professional, polished written work. Written materials must be typed and submitted in the format required by your instructor. Strive for a thorough yet concise style. Cite literature appropriately, using APA, MLA or CLA style per your instructor’s requirements. Develop your thoughts fully, clearly, logically and specifically. Proofread all materials to ensure the use of proper grammar, punctuation and spelling. For writing support, please contact the Connors Family Learning Center.

### Attendance
Attending class is an important component of learning. Students are expected to attend all class sessions. When circumstances prevent a student from attending class, the student is responsible for contacting the instructor before the class meets. Students who miss class are still expected to complete all assignments and meet all deadlines. Many instructors grade for participation; if you miss class, you cannot make up participation points associated with that class. Makeup work may be assigned at the
discretion of the instructor. If circumstances necessitate excessive absence from class, the student should consider withdrawing from the class.

Consistent with BC’s commitment to creating a learning environment that is respectful of persons of differing backgrounds, we believe that every reasonable effort should be made to allow members of the university community to observe their religious holidays without jeopardizing their academic status. Students are responsible for reviewing course syllabi as soon as possible, and for communicating with the instructor promptly regarding any possible conflicts with observed religious holidays. Students are responsible for completing all class requirements for days missed due to conflicts with religious holidays.

Accommodation and Accessibility
Boston College is committed to providing accommodations to students, faculty, staff and visitors with disabilities. Specific documentation from the appropriate office is required for students seeking accommodation in Woods College courses. Advanced notice and formal registration with the appropriate office is required to facilitate this process. There are two separate offices at BC that coordinate services for students with disabilities:

- **The Connors Family Learning Center (CFLC)** coordinates services for students with LD and ADHD.
- **The Disabilities Services Office (DSO)** coordinates services for all other disabilities.

Find out more about BC’s commitment to accessibility at [www.bc.edu/sites/accessibility](http://www.bc.edu/sites/accessibility).

Scholarship and Academic Integrity
Students in Woods College courses must produce original work and cite references appropriately. Failure to cite references is plagiarism. Academic dishonesty includes, but is not necessarily limited to, plagiarism, fabrication, facilitating academic dishonesty, cheating on exams or assignments, or submitting the same material or substantially similar material to meet the requirements of more than one course without seeking permission of all instructors concerned. Scholastic misconduct may also involve, but is not necessarily limited to, acts that violate the rights of other students, such as depriving another student of course materials or interfering with another student’s work. Please see the [Boston College policy on academic integrity](http://www.bc.edu/sites/accessibility) for more information.

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