

FRE-GY 7003

Financial Accounting and Analysis

Instructor Information

- Ingrid M Marshall, CPA – Adjunct Professor
- Ingrid.marshall@nyu.edu
- 570-620-1322 (business hours)
- Office hours: by appointment

Course Information

- FRE-GY 7003
- Financial Accounting and Analysis
- Class time: Thursdays: 5:30pm – 8:00pm

Course Overview and Goals

U.S. This course provides a solid understanding of the creation and interpretation of modern financial statements. Topics include the reasons for financial statements, U.S. accounting principles and how they differ abroad, quality of financial information, financial ratios and their uses, cash-flow analysis, measurement of corporate performance. The course will also cover various methods of forecasting statements and an introduction to valuation.

Course Requirements

Assigned Readings

The required text for the course is: The required text for the course is:

Financial Statement Analysis & Valuation, 5e
Easton. McAnally. Sommers, Zhang
ISBN: 978-1-61853-233-6

** Additional Course Material:

“Financial Accounting”

Dan Gode, NYU Stern

Will be made available to students.

Students should read the required chapter before class. Assigned problems will be reviewed in class the following week.

Course Schedule

Topics and Assignments

| | | <u>Chapter</u> | Mini | Exercises | Problems |
|--|------------|--------------------------------|----------------|------------------|-----------------|
| | 09/03/2020 | 1 | 30 | 37,38 | 41,48 |
| | | 2 | 19,25 | 33,40,43 | 48 |
| | 09/10/2020 | 3 | 18,19,20,21,22 | 37,41,42,50 | |
| | 09/17/2020 | 4 | 20 | 24 | 31 |
| | 09/24/2020 | 5 & Quiz 1 (Ch 1-3) | 15,21,27,28 | 36,41,42 | 52,55 |
| | 10/01/2020 | 6 | 14,15,17 | 27,36 | |
| | 10/08/2020 | 7 | 9,19 | 29,33,39 | 47 |
| | 10/15/2020 | 8 & Quiz 2 (Ch 4-6) | 24,26,28,31 | 38,41,48 | 56 |
| | 10/22/2020 | 9 | 16,19,22 | 30,36,38 | 42,49 |
| | 10/29/2020 | 10 | 15,16,23 | 29,36,38 | 42,49 |
| | 11/05/2020 | Midterm (Ch 1-9) | | | |
| | 11/12/2020 | 11 | 12,18 | 23,24 | |
| | 11/19/2020 | 12 | 15,17,20,22 | 30,31,34 | 39,43 |
| | 11/26/2020 | Break - No Class | | | |
| | 12/03/2020 | 13 | | | |
| | 12/10/2020 | Review | | | |
| | 12/17/2020 | FINAL | | | |
| | | | | | |

Grading of Assignments

The grade for this course will be determined according to the following formula:

| Assignments/Activities | % of Final Grade |
|------------------------|------------------|
| Quizzes | 20% |
| Midterm 2 | 40% |
| Final | 40% |

- Quizzes, Midterms and Final** are not cumulative. Everyone is required to take all exams; there will be no make-up exams. If you miss a midterm exam for a documented illness or family emergency, the points from the missed exam will be added to the final. **If you miss the midterm for any other reason, you will get a score of 0.** The questions on the exams will be similar to the homework problems and the problems that we have worked in class. If you have completed all the homework and the in-class problems you will have plenty of practice in the types of questions you can expect on the exams. The exams and the final cover all the material in the textbook that has been assigned as reading. All exams will be closed book. You will need a calculator. Cell phone calculators are not permitted.

Letter Grades

Letter grades for the entire course will be assigned as follows:

| Letter Grade | Points | Percent |
|--------------|--------|------------------|
| A | 4.00 | 89.5% and higher |
| B+ | 3.33 | 83.5% - 89.4% |
| B | 3.00 | 77.5% - 83.4% |
| C+ | 2.33 | 70.5% - 77.4% |
| C | 2.00 | 63.5% - 70.4% |
| F | .00 | Below 63.5% |

View Grades

You may see your grades in NYU Classes. The process of assigning grades is intended to be one of unbiased evaluation. If you feel that an error has been made in grading your test paper or in assessing an overall course grade, you may submit a request to have the grade re-evaluated. Please submit such requests in writing to me within seven days of receiving the grade, including a brief statement of why you believe that an error in the grading has been made.

Course Materials

Required Textbooks

Financial Statement Analysis & Valuation, 5e
Easton. McAnally. Sommers, Zhang
ISBN: 978-1-61853-233-6

Resources

- **Access your course materials:** [NYU Classes](https://nyu.edu/its/classes) (nyu.edu/its/classes)
- **Databases, journal articles, and more:** [Bern Dibner Library](https://library.nyu.edu) (library.nyu.edu)
[NYU Virtual Business Library](https://guides.nyu.edu/vbl) (guides.nyu.edu/vbl)
- **Obtain 24/7 technology assistance:** Tandon IT Help Desk (soehelpdesk@nyu.edu, 646.997.3123)
NYU IT Service Desk (AskIT@nyu.edu, 212-998-3333)

Policies

Academic Misconduct

- A. Introduction: The School of Engineering encourages academic excellence in an environment that promotes honesty, integrity, and fairness, and students at the School of Engineering are expected to exhibit those qualities in their academic work. It is through the process of submitting their own work and receiving honest feedback on that work that students may progress academically. Any act of academic dishonesty is seen as an attack upon the School and will not be tolerated. Furthermore, those who breach the School's rules on academic integrity will be sanctioned under this Policy. Students are responsible for familiarizing themselves with the School's Policy on Academic Misconduct.
- B. Definition: Academic dishonesty may include misrepresentation, deception, dishonesty, or any act of falsification committed by a student to influence a grade or other academic evaluation. Academic dishonesty also includes intentionally damaging the academic work of others or assisting other students in acts of dishonesty. Common examples of academically dishonest behavior include, but are not limited to, the following:
 1. Cheating: intentionally using or attempting to use unauthorized notes, books, electronic media, or electronic communications in an exam; talking with fellow students or looking at another person's work during an exam; submitting work prepared in advance for an in-class examination; having someone take an exam for you or taking an exam for someone else; violating other rules governing the administration of examinations.
 2. Fabrication: including but not limited to, falsifying experimental data and/or citations.
 3. Plagiarism: intentionally or knowingly representing the words or ideas of another as one's own in any academic exercise; failure to attribute direct quotations, paraphrases, or borrowed facts or information.
 4. Unauthorized collaboration: working together on work that was meant to be done individually.
 5. Duplicating work: presenting for grading the same work for more than one project or in more than one class, unless express and prior permission has been received from the course instructor(s) or research adviser involved.
 6. Forgery: altering any academic document, including, but not limited to, academic records, admissions materials, or medical excuses.

Disability Disclosure Statement

Academic accommodations are available for students with disabilities. Please contact the **Moses Center for Students with Disabilities** (212-998-4980 or mosescsd@nyu.edu) for further information. Students who are requesting academic accommodations are advised to reach out to the Moses Center as early as possible in the semester for assistance.