

MBAD 7090 001
Special Topics in Business: Advanced Financial Statement Analysis
Spring 2009

Instructor: Dr. Jack M. Cathey
Class: 12:30-3:15 Tuesday – Friday 31
Office Hours: 3:15-4:00 Tuesday, Others by appointment
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Text:

Core Concepts of Financial Analysis: A User Perspective, Gary Giroux, John Wiley and Sons, Inc., 2003.

Course Description:

This course is designed to develop skills in interpreting and analyzing external financial reports. Methods of financial statement analysis are studied, taking the perspective of investors and creditors. Among the topics investigated are: (1) foundations of financial statement analysis; (2) understanding the financial statement analysis impact of important financial statement items including inventories, long-lived assets, income taxes and both on and off balance sheet liabilities and (3) managers' incentives in making accounting choices. Students should have a foundational background in both accounting and finance.

Performance Evaluation:

Tests	90 percent
Homework	<u>10</u>
Total	<u>100</u>

Final grades will be based on total points earned. Generally a 10-point scale will be used.

Class Policies:

Drop Period: There are a number of deadlines related to dropping one or more classes. See www.registrar.uncc.edu/calendar.htm for the details.

Attendance and Participation: Your attendance and participation are important elements of the learning process. Please arrange your schedule to be at class on time each time we meet. If you are unable to attend a class please let me know in advance. Failure to both attend and participate will result in a downward adjustment of your grade.

Homework: Homework problems are due most of the days that we meet. Please have the assignments complete and ready to hand in prior to the beginning of class. Homework will be graded on an effort, not correctness basis. You must complete the whole problem to receive credit for it. If you would prefer to not receive credit for homework each week you can opt out and the homework points will be added to the points assigned to tests.

Academic Integrity: Students have the responsibility to know and observe the requirements of The UNC Charlotte Code of Student Academic Integrity (see UNC Charlotte Catalog). The code forbids cheating, fabrication or falsification of information, multiple submission of academic work, plagiarism, abuse of academic materials, and complicity in academic dishonesty. Any special requirements or permission regarding academic integrity in this course will be stated by the instructor, and are binding on the students. Academic evaluations in this course include a judgment that the student's work is free from academic dishonesty of any type; and grades in this course therefore should be and will be adversely affected by academic dishonesty. Students who violate the code can be expelled from UNCC. The normal penalty for a first offense is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases the course grade is reduced to U. Copies of the code can be obtained from the Dean of Students Office. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty to the course instructor.

Course Schedule (TENTATIVE)

Date	Topic	Chapter
01/13	Course Introduction	-
01/20	What is Financial Analysis?	1
01/27	The Financial Environment	2
02/03	The Financial Statements	3
02/10	Quantitative Financial Analysis	4
02/17	Multiperiod Quantative Financial Analysis	5
02/24	Quantitative Financial Analysis Techniques	6
03/03	Mid Term	1-6
03/10	Spring Break - No Class	-
03/17	An Accounting Analysis Perspective	7
03/24	Accounting Analysis: Specific Issues 1	8
03/31	Accounting Analysis: Specific Issues 2	9
04/07	Business Combinations	10
04/14	Capital Structure and Credit Risk	11
04/21	Credit Analysis	12
04/28	Equity Investment Analysis	13
05/05	Final Exam - 11:30-2:30	1-13

Chapter	Assignment
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	