INSTRUCTOR DETAILS:
Name: Adam Prokop     Office Location: Virtual
Email: Adam.Prokop@uregina.ca   Office Hours: by appointment
Phone: 1-226-978-7595 (text is available as well)

CLASS DETAILS:
Class Dates: Thursdays
Class Times: 4:00PM TO 6:45 PM
Class Location: Virtual, via ZOOM

COURSE DESCRIPTION
This course introduces students to the analysis, interpretation and evaluation of an organization's financial statements and related information. It also covers the recognition and measurement of accounting events and the preparation of financial statements.

This course will enable a student to understand how financial statements are made, how to analyze financials to evaluate performance, and use real-world data to compare performance and make financial decisions

LEARNING OBJECTIVES / OUTCOMES
Students will be able to:
1. Utilize financial statements for business decisions
2. Understand the entire accounting cycle in the preparation of financial statements
4. Understand and interpret the cash flow statement
5. Analyze financial statements for solvency, liquidity, profitability, and efficiency purposes from an investor and creditor perspective
6. Understand the general rules behind financial accounting and the uses of financial statements
7. Benchmark the performance of a firm with peers or industry using ratios and other analytical tools.

COURSE EXPECTATIONS
This course will entail a combination of lectures, discussions, case analysis, videos and learning activities. It is expected that students will read and prepare appropriately for every class. Please read each section of the course outline for expectations on all components of the course. It will be advantageous to have read the materials prior to the commencement of class to reduce the reading load through the week
COURSE MATERIALS

Optional Textbook:


Link to purchase options:
https://www.mheducation.ca/financial-accounting-9781260065954-can-group

The sixth edition is also supported.

or


Link to purchase options:
https://www.mheducation.ca/financial-accounting-9781259105692-can-group

Note: It is strongly recommended that you purchase the textbook. However, there are enough materials available on UR Courses to do quite well in the course without requiring the textbook. You have options to rent the online textbook for a year.

Additional materials, videos, practice quizzes, and assignments will be posted on UR Courses.

COURSE ASSESSMENT SUMMARY

For a description of the grading system, consult the Faculty of Graduate Studies and Research link here:
https://www.uregina.ca/gradstudies/current-students/grad-calendar/grading-system.html#gradingsystem

DESCRIPTION OF ASSESSMENT

<table>
<thead>
<tr>
<th>Activity</th>
<th>Weight</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quiz #1</td>
<td>10%</td>
<td>Due: November 4, 11:59 pm</td>
</tr>
<tr>
<td>Quiz #2</td>
<td>10%</td>
<td>Due: November 11, 11:59 pm</td>
</tr>
<tr>
<td>Quiz #3</td>
<td>10%</td>
<td>Due: November 18, 11:59 pm</td>
</tr>
<tr>
<td>Creating Financial Statements Case</td>
<td>25%</td>
<td>Due: November 25, 11:59 pm</td>
</tr>
<tr>
<td>Quiz #4</td>
<td>10%</td>
<td>Due: December 2, 11:59 pm</td>
</tr>
<tr>
<td>Company Analysis Project</td>
<td>35%</td>
<td>Due December 6, 11:59 pm</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>
Quizzes (4 x 10%)

Quizzes will consist of multiple choice questions related to that week’s readings. They will be completed outside of class time within the learning system UR courses.

Creating Financial Statements Case (25%)

For this project, you will go through the entire accounting cycle. For a company that has just started operations, you will be going through journalized entries, making adjustments, posting to the general ledger (T-accounts), making trial balances, making the financial statements, and closing the period.

This is to be submitted on UR courses and is to be done individually.

Company Analysis Project (25%)

For this project, you will pick a public company (approved or assigned by your instructor), analyze its financial statements, and comment on the company’s performance including comparing it to its peers and/or industry metrics. More details will be provided in the official outline in class. This project is to be submitted by the end of the program, but the instructor will provide guidance and checkups along the way. This may be done individually or in groups (up to instructor discretion and depending on enrollment).

ACADEMIC REGULATIONS

Extensions or requests for changes by students to the pre-course exam, assignments and final exam due dates will require the student to complete a formal request for deferral. The student completes the request, consults with the instructor who must sign the form, and the instructor then submits the form (and any supporting documentation provided by the student) to Faculty of Graduate Studies and Research (FGSR). The decision (approved or denied deferral) is made by FGSR and is usually only approved if there are extenuating circumstances (e.g., illness & death). The decision is sent by mail to the student and it is the student’s responsibility to ensure the deferred requirements are met within the outlined time frame. It is also the student’s responsibility to follow-up with FGSR if they do not receive a response from FGSR on their submitted request. Requests for deferral received more than two (2) weeks after the final day of the examination period will be denied. The deferral form can be found on the FGSR website at: https://www.uregina.ca/gradstudies/forms.html

STUDENT RESOURCES

Accessibility Services
If there is any learner who, because of a disability or other consideration, may have a need for accommodation(s), please contact the Centre for Student Accessibility before or at the start of the course https://www.uregina.ca/student/accessibility/ . The Centre will advise you how proceed and the
required communication with your instructor.

**Counseling Services**
If any learner is experiencing personal problems which may be affecting their studies, please consider consulting UofR Consulting Services. For more information check here https://www.uregina.ca/student/counselling/services/index.html

**Writing Assistance**
The Student Success Centre (www.uregina.ca/ssc) offers both on-line resources and in-person tutoring on writing skills.

**CLASS SCHEDULE**

<table>
<thead>
<tr>
<th>Class and Date</th>
<th>Time</th>
<th>Topic</th>
<th>Required Course Materials</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class 1 October 29</td>
<td>4:00 pm to 6:45 pm</td>
<td>Recording transactions and the balance sheet</td>
<td>Chapter 1, Chapter 2 Posted Materials on UR Courses</td>
</tr>
<tr>
<td>Class 2 November 5</td>
<td>4:00 pm to 6:45 pm</td>
<td>Accrual accounting and the statement of earnings</td>
<td>Chapter 3, Chapter 4 Posted Materials on UR Courses</td>
</tr>
<tr>
<td>Class 3 November 12</td>
<td>4:00 pm to 6:45 pm</td>
<td>Cash Flow Statements and the full accounting cycle</td>
<td>Chapter 5 Posted Materials on UR Courses</td>
</tr>
<tr>
<td>Class 4 November 19</td>
<td>4:00 pm to 6:45 pm</td>
<td>Introduction to financial statement analysis</td>
<td>Chapter 12 Posted Materials on UR Courses</td>
</tr>
<tr>
<td>Class 5 November 26</td>
<td>4:00 pm to 6:45 pm</td>
<td>Overview of Public company reporting requirements, benchmarking performance, and presentation of data</td>
<td>Chapter 12 continued Posted Materials on UR Courses</td>
</tr>
<tr>
<td>Class 6 December 3</td>
<td>4:00 pm to 6:45 pm</td>
<td>Advanced financial statement analysis: valuation and cash flow</td>
<td>Posted materials on UR Courses</td>
</tr>
</tbody>
</table>

*Note: Schedule is subject to change under instructor’s discretion*