

**University of North Texas at Dallas
Spring 2017
SYLLABUS**

**FINA 4300-002 Financial Statement Analysis and Liquidity Management
3 Hrs**

Department of	Finance	School of	Business
Instructor Name:	Patricia Wynn, CPA, CMA, CGMA, CFE		
Office Location:	7400 University Hills Boulevard DAL2 Room 235		
Office Phone:	972-338-1807		
Email Address:	Patricia.Wynn@untdallas.edu		
Office Hours:	Mondays 4-6:50 pm; Tuesdays 10 am-2:00 pm; Thursdays 10 am-2:00 pm and 4:00-6:00 pm; by appointment		
Virtual Office Hours:	By appointment		
Classroom Location:	DAL2 213		
Class Meeting Days & Times:	Mondays 1:00 – 3:50PM		
Course Catalog Description:	FINA 4300. Financial Statement Analysis and Liquidity Management. 3 hours. The analysis and interpretation of financial statements. Analyzing issues related to corporate liquidity. Problems and solutions related to the management of short-term assets and liabilities. Effective financial statement evaluation from the perspective of managers, investors, and creditors. Proforma statement development for effective financial management.		
Prerequisites:	FINA 3770 with a grade of C or better.		
Co-requisites:	This course may not be taken more than twice at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite.		
Required Text:	Cognella's Short-Term Financial Management, 5th Ed., Zietlow, Hill and Maness		
Recommended Text and References:	None		
Access to Learning Resources:	UNT Dallas Library: phone: (972) 780-3625; web: http://www.unt.edu/unt-dallas/library.htm UNT Dallas Bookstore: phone: (972) 780-3652; e-mail: 1012mgr@fhcg.follett.com		
Course Goals or Overview:	This course covers conventional and advanced contemporary issues in financial management pertaining to short-term liquidity (and illiquidity) and working capital domains. The terminology and systematic methodology involved in making decisions concerning liquidity and working capital management will emphasize problem solving and decision making, and managing a firm's liquidity position.		
Learning Objectives/Outcomes:	At the end of this course, the student will be able to		
1	Define the role of working capital.		
2	Demonstrate how cash flows through a business' assets and liabilities.		
3	Identify various collection and concentration systems.		
4	Define the importance and process of cash forecasting.		

5

Apply short-term financial planning.

Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated by class announcement as well as posting on Blackboard and Connect as soon as the change is determined.

TOPICS	TIMELINE
1. Ch 1 – The Role of Working Capital	January 23, 2017
2. Ch 2 – Analysis of the Working Capital Cycle	January 30, 2017
3. Ch 3 – Cash Holdings	February 6, 2017
4. Ch 4 – Inventory Management	February 13, 2017
5. Ch 5 – Accounts Receivable Management	February 20, 2017
6. Ch 6 – Credit Policy and Collections	February 27, 2017
8. Exam 1 (Chapters 1-6)	March 6, 2017
9. Spring Break	March 13, 2017
10. Ch 7 – Managing Supplier Financing	March 20, 2017
11. Ch 8 – The Payment System & Financial Institution Relationships	March 27, 2017
12. Ch 9 – Cash Collection Systems	April 3, 2017
13. Ch 10 – Cash Concentration	April 10, 2017
14. Ch 11 – Cash Disbursement System (Project Due)	April 17, 2017
15. Ch 12 – Cash Forecasting	April 24, 2017
16. Ch 13 – Short-Term Financial Planning	May 1, 2017
17. Final Exam (Chapters 7-13)	May 8, 2017

Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

Exam – written test designed to measure knowledge of presented course material

Homework – assignments designed to reinforce your knowledge

Research Project – team assignment designed to measure ability to apply presented course material and present the results in both written and verbal forms.

Grading Matrix:

Instrument	Value (points or percentages)	Total
Project	1 paper at 50 points	50
Homework	10 @ 10 points	100
Exam	1 at 100 points each	100
Participation	15 classes at 3 points each	45
Final Exam	1 exam at 100 points	100
Total:		395

Grade Determination:

A = 395 – 355 pts; i.e. 90% or better

B = 354 – 316 pts; i.e. 80 – 89 %

C = 315 – 277 pts; i.e. 70 – 79 %

D = 276 – 237 pts; i.e. 60 – 69 %

F = 236 pts. or below; i.e. less than 60%

University Policies and Procedures

Students with Disabilities (ADA Compliance):

Any student requesting academic accommodation based on a disability is required to register with Disability Services each semester. A letter of verification for approved accommodations can be obtained from this office. Please be sure the letter is delivered to me as early in the semester as possible. Disability Services is located in the Student Life Office in DAL2, Suite 200 and is open 8:30 a.m. – 5:00 p.m., Monday through Friday. The phone number is (972) 338-1775.

Student Evaluation of Teaching Effectiveness Policy:

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class. Therefore, you will be expected to complete the SETE and provide me a copy of the acknowledgement you receive on completion of the survey (your input is not indicated on the acknowledgement, only that you completed it, so your responses are kept confidential and anonymous). In return for your completion of this survey, you will earn 5 points of extra credit.

Assignment Policy:

Homework assignments are designed to assist in understanding the chapter material. You may rework the homework assignments as many times as you like, and I encourage you to do them until you feel comfortable with the process. You are not graded on your homework; the result of your efforts with homework will be evident in your exam grade. You must read the chapter assignments and review the chapter PowerPoint slides before class and be prepared to discuss them. I will not lecture; rather I will lead discussions on the chapter topics and work some homework problems as time permits. If you are not prepared you will not be able to learn. Team assignments will be based on the finished product and the presentation by the team. All team members must participate in the preparation and presentation of team results. All team members will receive the same point score; team members who do not participate will get no points. Team assignments will be explained in detail at the appropriate time in class and in the written assignment.

Exam Policy:

Final Exam should be taken as scheduled. No makeup examinations will be allowed except for documented emergencies (See Student Handbook).

Academic Integrity:

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at [http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic Integrity.pdf](http://www.unt.edu/unt-dallas/policies/Chapter%2007%20Student%20Affairs,%20Education,%20and%20Funding/7.002%20Code%20of%20Academic%20Integrity.pdf) for complete provisions of this code.

Bad Weather Policy:

On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website www.unt.edu/dallas. Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically.

Attendance and Participation Policy:

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. The dynamic and intensive nature of this course makes it impossible for students to make-up or to receive credit for missed classes. Attendance and participation in all class meetings is essential to the integration of course material and your ability to demonstrate proficiency. Students are responsible to notify the instructor if they are missing class and for what reason. Students are also responsible to make up any work covered in class.

It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.

Diversity/Tolerance Policy:

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions, which violate the Code of Student Conduct, will be referred to the Center for Student Rights and Responsibilities, as the instructor deems appropriate.

Other Policies:

- **Use of Blackboard Learn.** Blackboard Learn is an important communication and education tool. You will be expected to be competent in this technology, and to inform the instructor if you need help. If you choose not to access Blackboard Learn, you will not be able to complete the course, since homework is administered through this portal.
- **Use of Cell Phones & other Electronic Gadgets in the Classroom.** Cell phones are permitted in the classroom, but must be set to “vibrate” or “silent” during class. Answer calls outside, if you must, but cell phone conversations, texting, and similar activities will not be permitted in the classroom. Other electronic devices may be used in the classroom in a demonstrable application of educational assistance. If you question the appropriateness of the device in the classroom, ask the instructor for guidance.
- **Food & Drink in the Classroom.** You are expected to be responsible adults in this class. Drinks are acceptable in class, so long as there is a means of controlling a spill (such as a cup lid). You are expected to police your own area – it should be clean when you arrive, and you should leave it clean when you leave. Food is generally a disruptive agent during class, so you should restrain yourself to suffer during the class period.
- **Use of Laptops.** You are encouraged to use laptops, iPads, and similar devices to assist in taking notes and researching topics related to the class. They must not be used for social activities, games, etc., during class time.
- **Grade of Incomplete, “I”** - This grade is given in very specific time periods and circumstances. Consult your Student Handbook for details.