



# FINANCIAL STATEMENT DEVELOPMENT AND ANALYSIS

## FSDA500 — Financial Statement Development & Analysis, 3.0 hours

### PROFESSOR

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Dr. DeSouza is a CERTIFIED FINANCIAL PLANNER™ and has been a Financial Advisor for over 10 years, She holds Master of Business Administration (MBA), and Doctor of Business Administration (DBA) degrees. Some noteworthy work include Published research and white paper on “Evaluating The Factors that Drive the U.S. Stock Market Crashes.” She is most passionate about working with military members, teaching, motivating, and helping them understand that achieving required financial outcome takes planning and effort. Dr. DeSouza is committed to providing outstanding service, academic based guidance, and thoughtful planning.

### CONTACT INFORMATION

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E-mail: [jdesouza@lakewood.edu](mailto:jdesouza@lakewood.edu)  
Cell Phone: 800-517-0857 X 735

### ONLINE SUPPORT (IT) AND MOODLE NAVIGATION:

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All members of the Lakewood University community who use the University's computing, information or communication resources must act responsibly. Support is accessible by calling 1-800-517-0857 option 2 or by emailing [info@lakewood.edu](mailto:info@lakewood.edu)

### BOOKS AND RESOURCES

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Wahlen, Baginski, Bradshaw. Financial Reporting, Financial Statement Analysis, and Valuation, 12th ed.

### EVALUATION METHOD

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Graded work will receive a numeric score reflecting the quality of performance.

Course Requirement Summary

- Assignments - Total of 150 Points
- Weekly Writing Forums-Total of 160 Points
- Final Exam - 100 Points

### GRADING SCALE

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Graded work will receive a numeric score reflecting the quality of performance as given above in evaluation methods. The maximum number of points a student may earn is 190. To determine the final grade, the student's earned points are divided by 190.

Your overall course grade will be determined according to the following scale:

A = (90% -100%)  
B = (80% - 89%)  
C = (70% - 79%)  
F < (Below 70%)

## ACADEMIC INTEGRITY/ PLAGIARISM:

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Cheating (dishonestly taking the knowledge of another person whether on a test or an assignment and presenting it as your work) and plagiarism (to take and pass off as one's own the ideas or writing of another) are a serious issue. While it is legitimate to talk to others about your assignments and incorporate suggestions, do not let others "write" your assignments in the name of peer review or "borrow" sections or whole assignments written by others. We do get ideas from life experiences and what we read but be careful that you interpret these ideas and make them your own.

I am aware that many types of assignments are available on the internet and will check these sources when there is legitimate suspicion.

Penalty is a zero on the assignment. In cases where there is a major or continuous breach of trust, further discipline, such as an "F" in the course, may be necessary.

The major consequence of any form of cheating is damage to your character and the result of trust and respect.

## DISABILITY ACCOMMODATIONS

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Students who have a disability and wish to request an academic accommodation should contact Jim Gepperth, the Disabilities Services Coordinator and Academic Dean. The student can request an accommodation at any time although it is encouraged to do so early in the enrollment process. The student should complete an accommodation request form which begins a conversation between the school and the student regarding the nature of their disability and an accommodation that would help the student succeed in their program. The school may request documentation regarding the disability to address the accommodation request effectively. The school will communicate to the student the type of accommodation arranged. This process typically follows a team approach, bringing together persons from the academic department (including the instructor) and personnel from other departments as necessary. Additional information on disability accommodations may be found in the Lakewood University Catalog.

Disability Services Email: [disabilityservices@lakewood.edu](mailto:disabilityservices@lakewood.edu)

## SUPPLEMENTAL TEXTS

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You can use the following resources to assist you with proper source citation.

American Psychological Association Style Guide- [https://www.mylakewoodu.com/pluginfile.php/118179/mod\\_resource/content/1/APA%20Style%20Guide%207th%20edition.pdf](https://www.mylakewoodu.com/pluginfile.php/118179/mod_resource/content/1/APA%20Style%20Guide%207th%20edition.pdf)

The Purdue OWL website is also a helpful resource for students. Here is a link to the OWL website: [https://owl.purdue.edu/owl/research\\_and\\_citation/apa\\_style/apa\\_formatting\\_and\\_style\\_guide/general\\_format.html](https://owl.purdue.edu/owl/research_and_citation/apa_style/apa_formatting_and_style_guide/general_format.html)

## LIBRARY

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Mary O'Dell is the Librarian on staff at Lakewood University

She is available by appointment. You can make an appointment with her by emailing her at [modell@lakewood.edu](mailto:modell@lakewood.edu) or call at 1-800-517-0857 X 730

You may also schedule a meeting at this link: <https://my.setmore.com/calendar#monthly/r3a761583354923270/01032020>

She can assist you with navigating LIRN, research, citations etc.

# SUPPORT

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Each student at Lakewood University is assigned a Success Coach. Your Success Coach exists to assist you with academic and supportive services as you navigate your program. They will reach out to you, often, to check-in. Please use the resources they offer.

Student Services is available to assist with technical questions regarding Lakewood University and all services available to you.

1-800-517-0857 option 2  
info@lakewood.edu  
studentservices@lakewood.edu

# CAREER SERVICES

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Students are offered Career Services at any point as they journey their academics at Lakewood University.

1-800-517-0857 option 2  
careerservices@lakewood.edu

# LESSONS

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TITLE	COURSE TOPIC	READINGS/ASSIGNMENTS	DUE	OBJECTIVES
Lesson #1	<ul style="list-style-type: none"><li>Introduction to Electronic Commerce</li><li>Technology Infrastructure: The Internet and the World Wide Web</li></ul>	Study Course Syllabus Read Chapters 1 & 2 Participate in the Writing Forum Complete Writing Assignment 1 Lesson Evaluation	Assignment 1 upon completion of the lesson	Objective 1

TITLE	COURSE TOPIC	READINGS/ASSIGNMENTS	DUE	OBJECTIVES
Lesson #2	<ul style="list-style-type: none"><li>Selling on the Web</li><li>Marketing on the Web</li></ul>	Read Chapters 3 & 4 Review PowerPoints Participate in the Writing Forum Lesson Evaluation		Objective 2

TITLE	COURSE TOPIC	READINGS/ASSIGNMENTS	DUE	OBJECTIVES
Lesson #3	<ul style="list-style-type: none"><li>Business-to-Business Activities: Improving Efficiency and Reducing Costs</li><li>Social Networking, Mobile Commerce, and Online Auctions</li></ul>	Read Chapters 5 & 6 Review PowerPoints Participate in the Writing Forum Lesson Evaluation		Objective 3

TITLE	COURSE TOPIC	READINGS/ASSIGNMENTS	DUE	OBJECTIVES
Lesson #4	<ul style="list-style-type: none"><li>The Environment of Electronic Commerce: Legal, Ethical, and Tax Issues</li><li>Web Server Hardware and Software</li></ul>	Read Chapters 7 & 8 Participate in the Writing Forum Complete Writing Assignment 2 Lesson Evaluation	Assignment 2 upon completion of the lesson	Objective 4

TITLE	COURSE TOPIC	READINGS/ASSIGNMENTS	DUE	OBJECTIVES
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Lesson #5	<ul style="list-style-type: none"> <li>Electronic Commerce Software</li> </ul>	Read Chapters 9 Participate in the Writing Forum Lesson Evaluation	Objective 5
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TITLE	COURSE TOPIC	READINGS/ASSIGNMENTS	DUE	OBJECTIVES
Lesson #6	<ul style="list-style-type: none"> <li>Electronic Commerce Security</li> </ul>	Read Chapters 10 Participate in the Writing Forum Complete Writing Assignment 3 Lesson Evaluation	Assignment 3 upon completion of the lesson	Objective 6

TITLE	COURSE TOPIC	READINGS/ASSIGNMENTS	DUE	OBJECTIVES
Lesson #7	<ul style="list-style-type: none"> <li>Payment Systems for Electronic Commerce</li> </ul>	Read Chapters 11 Participate in the Writing Forum Lesson Evaluation		Objective 7

TITLE	COURSE TOPIC	READINGS/ASSIGNMENTS	DUE	OBJECTIVES
Lesson #8	<ul style="list-style-type: none"> <li>Planning for Electronic Commerce</li> </ul>	Read Chapter 12 Complete the Final Request the Next Course Course Evaluation THANKS FOR A GREAT CLASS	Final exam upon completion of the lesson	Objective 8

## DESCRIPTION

Use financial data to your advantage. Learn what financial disclosures contain and how they effect management decision-making, plus the principles and economic factors behind publicly reported disclosures, their limitations and constraints, and how to analyze them. You'll examine research methods and how they help you convert raw data into useful information that influences decisions about financial performance, wealth creation and economic valuation.

### Program Objectives

1. Demonstrate the purpose of Financial Statement analysis, valuation, its structural foundation, and effective financial statement analysis
2. Identify, analyze, and interpret the Cash Flow Statement. Explain how it is linked to the balance sheet and income statement
3. Illustrate the ultimate objective of Financial Statement Analysis
4. Explain the effect of the quality of accounting on firm financial health and financial risk
5. Categorize accounting principles under GAAP & IFRS, and the ultimate objective of financing
6. Explain the value of projecting and evaluating expected returns
7. Evaluate payoff in terms of valuation

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