



Financial Reporting and Analysis II

MGT 4027/6022

Fall 2026

Instructor: Jane Thayer

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Office: Scheller 4241

Classroom & Times: To be determined

Office Hours: Friday, 9:30 AM – 11:00. AM. Appointments are also welcome.

Website: Canvas

Prerequisite: MGT 4026

1. COURSE DESCRIPTION & OBJECTIVES

Course Description

MGT 4027 is the second course in a two-course sequence in financial accounting. The course is a continuation of the intensive study and application of the generally accepted accounting principles for asset valuation, income measurement, and financial statement presentation begun in MGT 4026. The course relies primarily on the traditional lecture/discussion method. The two courses, MGT 4026 and MGT 4027, are distinguished primarily by a focus on different sets of topics. MGT 4026 covers topics common to all financial reporting and most issues related to the reporting of assets. MGT 4027 covers issues related to the reporting of liabilities, stockholders' equity, earnings per share, and off-balance sheet items.

Overall, my basic objective is to prepare each student for further course work in accounting and finance, and for subsequent work as a professional accountant, financial analyst, investment banker, commercial banker, manager, etc. We will immerse ourselves in a rigorous study of the techniques and concepts surrounding the construction of financial reports, and the analysis and critique of those reports.

Course Learning Objectives

After completing this course, you should be able to

- Construct and interpret the balance sheet, income statement, & statement of cash flows.
- Understand the theoretical framework underlying accounting and the mechanics of the accounting process.

- Apply the financial accounting rules that exist in the following areas:
 - Liabilities and contingencies
 - Shareholders' equity
 - Dilutive securities & earnings per share
 - Accounting for income taxes
 - Pensions
 - Leases

2. REQUIRED MATERIALS

Textbook: Intermediate Accounting, 17th Edition, by Kieso, Weygandt, and Warfield. Wiley, 2019.

Other materials available in Canvas.

3. GRADING

Grades provide feedback on your ongoing performance during the semester as well as your overall performance upon completing the course. There are 6 components of your grade:

<u>Item</u>	<u>Points</u>
Participation and Professional Conduct	80
Quizzes (4 out of 5, each 25 points)	100
Exam I	100
Exam II	100
Exam III	100
<u>Final Exam</u>	<u>250</u>
Total	730

Grades will be given out according to this point distribution:

- A: 657 points and above
- B: 584-656 points
- C: 511-583 points
- D: 438-510 points
- F: 437 points and below

Examinations

Three in-class “midterm” examinations will be given, as well as a final examination. Both the midterms and final exam will be “closed book” and “closed notes.” The second midterm exam will focus on the material covered since the first midterm exam. The third midterm exam will focus on the material covered since the second exam. The final exam will be **comprehensive**, with added emphasis on the material covered since the third midterm. All exams are designed to measure your knowledge and understanding of the material presented in the *textbook*, *class notes*, and *class discussions*. Check the *Course Calendar* for midterm and final exam dates.

In the event you miss an exam you will receive a score of 0, exactly as if you had turned in a blank exam. Exceptions will be made only upon presentation of documented evidence indicating serious illness or family emergency. Contacting me prior to the exam is also expected in such cases, if practicable. A make-up exam may be scheduled; alternatively, the weight of the remaining exams may be adjusted. The choice rests with the instructor. Exceptions will be extraordinarily rare and will be handled on an individual basis. You are strongly encouraged to make every effort to take the exams as scheduled.

Quizzes

Five quizzes will be given during the semester (25 points each). Your lowest quiz score will be dropped. Quizzes will be administered through Canvas and are expected to take 20-25 minutes. Check the *Course Calendar* for the quiz dates. No makeup quizzes will be given except under exceptional circumstances. Quizzes will open at the end of class on the day noted on the course schedule and will close at 5pm two days later (i.e., 48 hours after they have been released).

ONLY FOR QUIZZES, students may use their class notes and/or textbook. Students should not access the internet or communicate with anyone during quizzes. No one should discuss the content of the quizzes with any other student until after the assessment is no longer available (the following day). You are welcome to use scratch paper to work through problems during the quiz. You can also work in a word processor and then copy your solutions into Canvas. To qualify for credit on the problems, you must show your work in the space provided on Canvas. If you have technical difficulties during a quiz, then email Professor Thayer immediately.

Participation and Professional Conduct

The class will be conducted on a combination lecture/discussion basis and will meet in person. Throughout the semester I will ask students/teams to ***informally*** present material (e.g., journal entries, answers to in-class problems) to the class for discussion. Your overall participation grade will be affected significantly by your performance during class discussions, so daily preparation is required. Higher participation grades will be given for insightful comments or questions that relate to class material. Minimal grades will be assigned for simple questions of clarification, and deductions will be distributed for students attempting to confuse or otherwise disrupt the class discussion. Higher grades will be assigned to students who consistently participate, while minimal grades will be awarded to those who are involved on an infrequent basis. Attendance will also be considered when calculating a student’s participation grade.

To effectively participate in class discussions, it is important that you follow the assignments listed below for each class meeting. I expect you to have the reading assignment completed PRIOR to class. Additionally, prior to each class, I expect you to attempt, to your best effort, the homework problems listed for that day. You may attempt these individually or collaboratively. Although these homework problems will not be collected, keeping up with these assignments is key to understanding your level of comprehension on a topic and, in turn, your performance on exams. If you attend office hours with questions on a particular topic, I expect you to have attempted relevant problems listed in the syllabus prior to our meeting.

4. COURSE POLICIES

Preparation for Class

The schedule attached below shows the reading and problem assignments for each class meeting. Again, be sure to read the assigned material *before* coming to class and attempt the problems listed for that day. This will aid in your understanding of the lectures and will help you determine the areas in which additional work is needed. Read to understand, not to memorize.

Canvas

Canvas is very important in our class. Under the MODULE tab on Canvas, you'll find the course to be separated out into weeks. That is, each week is its own module. You will note the same assignments from the *Course Calendar* in this syllabus are also shown under the related module/week. Additionally, other materials to be downloaded and printed for class are also included for each module/week. Work carefully through the class materials so that you are ready to participate in class and to complete the quizzes and exams. I have arranged the course to allow you to "check off" activities as you complete them. Downloadable files will be marked as complete as soon as you view them. Quizzes and exams will be marked as complete when you turn them in. For other activities like reading from the textbook, completing textbook problems, and participating in class sessions- you can mark them as done as you complete them. This will help you keep on track and determine what you need to do next. Be sure to work diligently so you do not fall behind!

Office Hours

Although I strongly recommend you ask questions in class, it is not always feasible to have all questions answered in a way that is personally satisfying. Take advantage of regularly scheduled office hours that are noted at the beginning of the syllabus. Additionally, you may make an appointment with me to meet at another time. I am extremely willing to help you one-on-one. If you begin falling behind or are having trouble in class, please do not hesitate in seeking help.

Recordings of Class Sessions and Required Permissions

There is a possibility that some class sessions will be audio visually recorded for use by enrolled students. Class recordings, lectures, and other classroom presentations presented through video conferencing and other materials posted on Canvas are for the sole purpose of educating the

students enrolled in the course. Students may not record or share recordings, including screen capturing, unless the instructor states so or individual permission is obtained. Exams and tests may require students to engage the video camera, but those recordings will not be shared with or disclosed to others without consent unless legally permitted. Additional information may be found [here](#).

- For classes where participation is voluntary, students who participate with their camera engaged or utilize a profile image are agreeing to have their video or image recorded.
- For classes requiring class participation, if students are identifiable by their names, facial images, voices, and/ or comments, written consent must be obtained before sharing the recording with persons outside of students in the class.

Honor

It is my sincere hope that no student chooses to misrepresent their efforts in this class. Incidents of cheating will be reported to the Dean of Students and appropriate actions will be taken.

Accommodating Disabilities

If you have a disability that may require some modification of testing, or any other class requirement, please let me know as soon as possible so that appropriate arrangements can be made. Please email me, talk with me during my scheduled office hours, or schedule an appointment.

Student-Faculty Expectations Agreement

At Georgia Tech, we believe that it is important to strive for an atmosphere of mutual respect, acknowledgement, and responsibility between faculty members and the student body. [The Student-Faculty Expectations](#) articulate some basic expectations that you can have of me and that I have of you. In the end, simple respect for knowledge, hard work, and cordial interactions will help build the environment we seek. Therefore, I encourage you to remain committed to the ideals of Georgia Tech while in this class.

Student Well-Being

At Georgia Tech, we are concerned about your overall physical, social, and mental well-being. A [comprehensive list](#) of wellness related resources has been compiled and maintained by the Office of the Vice President for Student Engagement and Well-being ([student-resource-guide \(gatech.edu\)](#)).