MGT 4029/6029 Syllabus
Financial Statement Analysis
Spring 2027

Instructor Information

Instructor: Dr. Jane Thayer

Email: jane.thayer@scheller.gatech.edu

Office: Scheller 441 (4241)

Office Hours: By appointment (available on Zoom, including evening hours)

General Course Information

Class Time

Class is fully remote.

Prerequisites

MGT 3000/6000 or ACCT 2101

Course Description

This course will explore the analysis of financial accounting information. Students will learn how to use general purpose financial statements and related data to derive estimates and make inferences useful in business decisions. The course places special emphasis on assessments of profitability, credit risk, and earnings quality. You will be introduced to tools to help you forecast future firm performance and to estimate the intrinsic value implied by those forecasts.

Overall, the basic objective is to prepare each student for further work in accounting, finance, investing and for subsequent work as a professional accountant, controller, financial analyst, manager, corporate or tax attorney, etc. Thus, we will immerse ourselves in a rigorous study of the techniques and concepts surrounding the analysis and critique of financial reports. We will also have some fun along the way.

Course Learning Outcomes

By the end of the course, you should understand the structure and components of financial statements (income statement, balance sheet, statement of cash flow, and statement of retained earnings) along with their related disclosures and footnotes. You will be equipped to describe common adjustments made to these financial statements in using them for valuation and decision-making. You will be able to analyze financial statements to assess liquidity, solvency, profitability, operating efficiency and cash flows. Finally, you will be able to use financial statements to compute an implied value of a firm or business unit.

Course Materials

Textbook (optional): Financial Statement Analysis (11e), Subramanyam and Wild

Grading Policy

I hope that learning is your goal, and I want you to succeed and achieve that goal. Grades provide feedback on your ongoing performance during the semester as well as your overall performance upon completing the course. There are 7 components of your grade:

Item	Points
Quizzes (5 out of 6, each 10 points)	50
Exam 1	100
Exam 2	100
Exam 3	100
Exam 4	100
Total	450

Grades will be given out according to this point distribution:

A: 405 points and above (90%)
B: 360-404 points (80%)
C: 315-359 points (70%)
D: 270-314 points (60%)
F: 269 points and below (<60%)

Description of Graded Components

Quizzes

There will be a quiz assigned at the end of each teaching module. These quizzes will be administered on Canvas and you may use your notes to complete them. These assessments are meant to be straightforward and simple and will typically consist of 5-7 questions. Questions will come from the material provided in the videos for that particular module. Throughout the semester there will be a total of 6 quizzes administered, and you will be allowed to drop your lowest quiz grade. There will be no makeups for missed quizzes.

Exams

There will be four exams administered throughout the semester. Each exam will cover two to three modules. Although the exams are not technically cumulative, material you learn in the beginning of the semester will be relied upon in later topics. In other words, the information tends to build on itself. You will be allowed to use your notes and book when taking the exams. However, you MAY NOT collaborate with anyone when completing the exams. It is to be your work alone. At the end of the semester, you will be allowed to drop your lowest exam grade.

Course Policies

Attendance and/or Participation

This class is 100% asynchronous, meaning that all lectures are recorded and available for students to watch. There are no live sessions for students to attend. Each week certain recordings will be released in Canvas for students to watch. It is critical for students to keep up with the schedule so as not to get behind on the assignments.

Late Policy

Students missing an assessment due to an official Georgia Tech event must prearrange an alternative time to submit the assessment. Note that there will be no makeups available for missed quizzes.

Academic Integrity

It is my sincere hope that no student chooses to misrepresent their efforts in this class. Students will not give or receive help, cheat, plagiarize answers, use the internet/AI in any capacity to gain unfair advantage over other students. Georgia Tech aims to cultivate a community based on trust, academic integrity, and honor. Students are expected to act according to the highest ethical standards. Review Georgia Tech's Honor Code and the student Code of Conduct.

Any student suspected of cheating or plagiarism on a quiz, exam, or assignment will be reported to the Office of Student Integrity, who will investigate the incident and identify the appropriate penalty for violations.

Additional Information

Accommodations for Students with Disabilities

If you are a student with learning needs that require special accommodation, contact the Office of Disability Services (404-894-2563) as soon as possible to make an appointment to discuss your special needs and to obtain an accommodations letter. Please also e-mail me as soon as possible to set up a time to discuss your learning needs.

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).