

Instructor: Marissa R. Nelson, CPA
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Office: Fisher Hall 034
Office Hours: M/W 10:30-11:30am, and by appointment

Semester: Autumn 2023
Course: AMIS 7200 Corporate Financial Reporting I
Day/Time: Mon/Wed 1:00 – 2:30pm

SYLLABUS

Course Description

Examination of major aspects of corporate financial reporting. Prerequisite: 6050 or MBA 6211. Not open to students with credit for 6200 (824).

This course is designed to develop skills in interpreting and analyzing financial reports prepared by firms for investors and creditors. It will focus on developing a working knowledge and understanding of Generally Accepted Accounting Principles (GAAP), theories, concepts and various methods of accounting measurement and valuation. It is designed to help students learn to read, analyze and interpret financial accounting data to make informed business decisions.

Course Format

Class sessions will consist primarily of lecture, discussion, and case work. Students will work as a part of a single group for the duration of the term.

After lecture and discussion of a new topic, groups will apply what they've learned to a set of analysis questions and present their findings to the class during the next class meeting. This work will result in two scores- one for the written submission and one for the in-class presentation.

Communication

I regularly use the course announcements feature in Carmen to announce schedule changes and other important information. It is your responsibility to ensure that your Carmen and email settings are such that you receive these announcements on a timely basis.

I do not check or respond to Carmen email. Please email me directly at nelson.1495@osu.edu. Do not use my buckeyemail address; it is not monitored.

Syllabus is subject to change

This syllabus is subject to change as I deem necessary to protect the integrity of the course. You will be informed promptly of any changes via Carmen Announcement. The most up-to-date version of the syllabus can always be found on Carmen.

Use of artificial intelligence (AI)

Unless I specify otherwise, in writing, the use of any AI-generated content in any deliverables in this course will be considered academic misconduct and will be acted on as such.

Evaluation

Coursework will be weighted as follows:

Analysis Questions-written submissions	50%
In-class presentations & participation	50%

Final grades will be based upon a student's relative performance in the class. In other words, it is your ranking in the points distribution that will determine your grade. Standard grade percentages (i.e. A>90%, B>80%, C>70%) will not be used to determine grades. *Please note: You will receive the grade that you earn. In an effort to be fair to all students I do not entertain requests for extra credit or special consideration regarding grade cut-offs.*

Course technology

You will need to be able to access the following:

- Carmen
- OSU email
- Microsoft Word
- Microsoft Excel
- Zoom
- Webcam and Microphone

Some helpful links:

- [Microsoft Office 365](#): All Ohio State students are now eligible for free Microsoft Office 365 ProPlus through Microsoft's Student Advantage program. Full instructions for downloading and installation can be found [at go.osu.edu/office365help](https://go.osu.edu/office365help).
- For questions about specific Carmen functionality, see the [Canvas Student Guide](#).
- For help with your password, university email, Carmen, or any other technology issues, questions, or requests, contact the Ohio State IT Service Desk. Standard support hours are available at ocio.osu.edu/help/hours, and support for urgent issues is available 24/7.
 - **Self-Service and Chat support:** ocio.osu.edu/help
 - **Phone:** 614-688-4357(HELP)
 - **Email:** servicedesk@osu.edu
 - **TDD:** 614-688-8743

Safety and health requirements:

All teaching staff and students are required to comply with and stay up to date on all [University safety and health guidance](#), which includes wearing a face mask in any indoor space and maintaining a safe physical distance at all times. Non-compliance will be warned first and disciplinary actions will be taken for repeated offenses.

Academic integrity

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct (<https://trustees.osu.edu/bylaws-and-rules/code>) and this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-misconduct>)

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as: Any activity that tends to compromise the academic integrity of the University, or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

Mental Health

As a student you may experience a range of issues that can cause barriers to learning, such as strained relationships, increased anxiety, alcohol/drug problems, feeling down, difficulty concentrating and/or lack of motivation. These mental health concerns or stressful events may lead to diminished academic performance or reduce a student's ability to participate in daily activities. The Ohio State University offers services to assist you with addressing these and other concerns you may be experiencing. If you or someone you know are suffering from any of the aforementioned conditions, you can learn more about the broad range of confidential mental health services available on campus via the Office of Student Life's Counseling and Consultation Service (CCS) by visiting ccs.osu.edu or calling 614-- 292--5766. CCS is located on the 4th Floor of the Younkin Success Center and 10th Floor of Lincoln Tower. You can reach an on call counselor when CCS is closed at 614--292--5766 and 24 hour emergency help is also available through the 24/7 National Suicide Prevention Hotline at 1--800--273-- TALK or at suicidepreventionlifeline.org

Student Life Disability Services

The university strives to maintain a healthy and accessible environment to support student learning in and out of the classroom. If you anticipate or experience academic barriers based on your disability (including mental health, chronic,-or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion.

If you are isolating while waiting for a COVID-19 test result, please let me know immediately. Those testing positive for COVID-19 should refer to the [Safe and Healthy Buckeyes site](#) for resources. Beyond five days of the

required COVID-19 isolation period, I may rely on Student Life Disability Services to establish further reasonable accommodations. You can connect with them at slds@osu.edu; 614-292-3307; or slds.osu.edu.”

**University Policies,
Services and Resources**
(go.osu.edu/UPolicies)



Fisher Undergraduate
Handbook and QuickLinks
(www.bsbalinks.com)



Fisher Navigator
Resource Portal
(www.nav-1.com)

