# Scope & Sequence

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| Course Name: Financial Analysis **TSDS PEIMS Code:** 13016800 | | | **Course Credit:** 1.0  **Course Requirements:** Grade Placement 11-12.  **Prerequisites:** Accounting I. |
| **Course Description:**In Financial Analysis, students will apply knowledge and technical skills in the economic, financial, technological, international, social, and ethical aspects of business to become competent consumers, employees, and entrepreneurs. Students will develop analytical skills by actively evaluating financial results of multiple businesses, interpreting results for stakeholders, and presenting strategic recommendations for performance improvement. | | | |
| **NOTE:** This is a suggested scope and sequence for the course content. This content will work with any textbook or instructional materials. If locally adapted, make sure all TEKS are covered. | | | |
| **Total Number of Periods**  **Total Number of Minutes**  **Total Number of Hours** | 175 Periods  7,875 Minutes  131.25 Hours\* | \*Schedule calculations based on 175/180 calendar days. For 0.5 credit courses, schedule is calculated out of 88/90 days. Scope and sequence allows additional time for guest speakers, student presentations, field trips, remediation, extended learning activities, etc. | |
| **Unit Number, Title, and Brief Description** | **# of Class Periods\***  (assumes 45-minute periods)  Total minutes per unit | **TEKS Covered**  **130.189. (c) Knowledge and skills** | |
| **Unit 1: Professional Standards**  Students will begin the course by learning and discussing effective and appropriate communication and problem-solving skills, professional standards, and business etiquette. Students will discuss math skills they are likely to use in the course and demonstrate their understanding of business etiquette, problem-solving, and effective communication as they participate in classroom activities, discussions, and/or in workplace vignettes/scenarios. Students will continue to develop and demonstrate appropriate communication and business etiquette skills throughout the course. | 5 periods  225 minutes | (1) The student demonstrates professional standards/employability skills as required by business and industry. The student is expected to:  (A) demonstrate effective oral and written communication skills;  (B) perform numerical and arithmetic applications;  (C) demonstrate an understanding of integrity and strong work ethic;  (D) demonstrate attention to detail in completed assignments; and  (E) demonstrate effective problem solving. | |
| **Unit 2: Accounting Procedures and Skills**  Students will learn, demonstrate, and explain their understanding of accounting and accounting procedures. Students will examine, describe, and determine financial status and fiscal stability as they prepare and discuss financial statements. Students will be given multiple opportunities to learn and discuss accounting, financial statements, and determining financial status as well as demonstrate their understanding of the mathematics knowledge and skills required in classroom activities, discussions, projects, and/or presentations. | 25 periods  1,125 minutes | (1) The student demonstrates professional standards/employability skills as required by business and industry. The student is expected to:  (B) perform numerical and arithmetic applications.  (2) The student analyzes accounting systems to examine their contribution to the fiscal stability of businesses. The student is expected to:  (A) describe the nature and scope of accounting; and  (B) examine accounting procedures for tracking money flow and determining financial status through the preparation of financial statements.  (4) The student demonstrates mathematics knowledge and skills required when interpreting business operation documents. The student is expected to apply data to solve a problem; construct charts, tables, and graphs; and analyze data. | |
| **Unit 3: Budgets, Resources, and Financial Statements**  Students will examine and explore the tools, strategies, systems, and terminology surrounding financial resources and explain their uses. Students will create and/or use charts, graphs, diagrams, text, and/or other representations to explain and describe budgets, types of financial statements, and how to calculate and interpret financial ratios. Students will examine, describe, and analyze financial statements in terms of problems and issues, the value of a company, and what affects the value in various financial situations. Students will be given multiple opportunities to learn about and discuss interpreting financial statements, notes, and results as well as demonstrate their understanding of the mathematics knowledge and skills required for unit activities. | 25 periods  1,125 minutes | (3) The student explores the use of financial resources. The student is expected to describe tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources.  (4) The student demonstrates mathematics knowledge and skills required when interpreting business operation documents. The student is expected to apply data to solve a problem; construct charts, tables, and graphs; and analyze data.  (5) The student analyzes financial resources to ensure business solvency. The student is expected to:  (A) describe the nature of budgets;  (B) determine relationships among total revenue, marginal revenue, output, and profit;  (C) calculate financial ratios;  (D) interpret financial statements;  (E) describe types of financial statement analyses such as ratio analysis and trend analysis; and  (F) identify problems and issues with financial statements.  (7) The student analyzes a financial statement. The student is expected to:  (A) discuss the analysis of a company's financial situation using its financial statements;  (B) describe external forces affecting a company's value;  (C) explain how value is created for a company; and  (D) understand and interpret financial statement notes. | |
| **Unit 4: Evaluating Company Performance**  Students will examine, describe, and analyze financial statements as well as learn, discuss, and use multiple financial ratios to evaluate companies’ performance. Students will examine and discuss benchmarks for analyzing financial ratios, and create and/or use charts, graphs, diagrams, text, and/or other representations to explain and describe management, creditor, and investor evaluations of a company’s performance. Students will be given multiple opportunities to learn and demonstrate their understanding of the mathematics knowledge and skills required for unit activities. | 20 periods  900 minutes | (1) The student demonstrates professional standards/employability skills as required by business and industry. The student is expected to:  (A) demonstrate effective oral and written communication skills; and  (B) perform numerical and arithmetic applications.  (3) The student explores the use of financial resources. The student is expected to describe tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources.  (4) The student demonstrates mathematics knowledge and skills required when interpreting business operation documents. The student is expected to apply data to solve a problem; construct charts, tables, and graphs; and analyze data.  (6) The student calculates business ratios to evaluate company performance. The student is expected to:  (A) discuss the use of financial ratios in business finance;  (B) use multiple ratios to evaluate company performance, including income, profitability, operating performance, liquidity, working capital, bankruptcy prediction, long-term analysis, coverage, debt, cash flow indicator, and investment valuation; and  (C) discuss the use of benchmarks in analyzing ratios.  (7) The student analyzes a financial statement. The student is expected to:  (E) evaluate results from the aspect of management, creditors, and investors. | |
| **Unit 5: Risk Management**  Students will explore, explain, and examine the nature and scope of risk management in finance as well as the use of technology in risk management. Students will also create and/or use examples, diagrams, text, and/or other representations to explain ways to assess risk, risk control systems, and internal and external controls. Students will evaluate a risk management program and demonstrate their understanding of the relationship between risk and business objectives as well as legal considerations affecting risk management in classroom activities and/or scenarios. | 20 periods  900 minutes | (8) The student examines the nature and scope of risk management in finance. The student is expected to:  (A) discuss the nature of risk control such as internal and external controls;  (B) explain ways to assess risk;  (C) describe the importance of auditing risk control;  (D) discuss risk-control systems;  (E) describe the use of technology in risk management;  (F) discuss legal considerations affecting risk management;  (G) discuss the relationship between risk and business objectives; and  (H) evaluate a risk-management program. | |
| **Unit 6: Annual Reports**  Students will research, identify, and examine various examples of company annual reports. Students will create an annual report after discussing objectives, components, and laws and regulations applied to annual reports. Students will also learn and describe how annual reports are used to monitor the use of financial resources. | 25 periods  1,125 minutes | (1) The student demonstrates professional standards/employability skills as required by business and industry. The student is expected to:  (A) demonstrate effective oral and written communication skills;  (D) demonstrate attention to detail in completed assignments; and  (E) demonstrate effective problem solving.  (3) The student explores the use of financial resources. The student is expected to describe tools, strategies, and systems used to maintain, monitor, control, and plan the use of financial resources.  (9) The student develops an understanding and working knowledge of annual reports. The student is expected to:  (A) discuss the objective of an annual report;  (B) identify the components of an annual report;  (C) identify laws and regulations that are applied to annual reports; and  (D) create an annual report. | |
| **Unit 7: Ethics in Business and Finance**  Students will explore, identify, and explain the nature of business ethics and the role of ethics in finance by researching and analyzing the activities of Enron Corporation that led to the company’s downfall. Students will describe and discuss the ethical responsibilities of business and finance professionals, and demonstrate their understanding of these roles and responsibilities in classroom activities and/or business and finance decision-making scenarios/occupational tasks. | 15 periods  675 minutes | (1) The student demonstrates professional standards/employability skills as required by business and industry. The student is expected to:  (A) demonstrate effective oral and written communication skills; and  (C) demonstrate an understanding of integrity and strong work ethic; and  (E) demonstrate effective problem solving.  (10) The student explores the role of ethics in finance. The student is expected to:  (A) explain the nature of business ethics;  (B) discuss the role of ethics in finance; and  (C) analyze the activities of Enron Corporation that led to the company's downfall. | |
| **Unit 8: Analysis, Problem-Solving, and Decision-Making**  Students will demonstrate effective communication skills as well as critical-thinking and problem-solving skills in classroom activities, simulated occupational tasks, and/or workplace vignettes/scenarios. Student teams will research, identify, and use financial information to analyze various financial problems, develop creative solutions, and analyze their ideas and proposals as well as identify and evaluate alternative solutions. | 15 periods  675 minutes | (1) The student demonstrates professional standards/employability skills as required by business and industry. The student is expected to:  (A) demonstrate effective oral and written communication skills; and  (E) demonstrate effective problem solving.  (11) The student employs critical-thinking skills independently and in teams to solve problems and make decisions. The student is expected to:  (A) identify common tasks that require employees to use problem-solving skills;  (B) analyze elements of a financial problem to develop creative solutions;  (C) create and evaluate ideas, proposals, and solutions to financial problems;  (D) analyze financial information to determine its value to the problem-solving task; and  (E) identify and evaluate alternative financial solutions using a variety of problem-solving and critical-thinking skills. | |
| **Unit 9: Case Analysis of a Company**  Students will examine and discuss various examples of company SWOT analyses as well as sample case studies, and learn, discuss, and summarize the steps and knowledge necessary to complete a case study analysis. Students will also learn and describe how to identify, analyze, and evaluate the various factors that are necessary for a case study analysis. Students will create a case study analysis of a specific company after also learning and discussing how to identify a company’s strengths and weaknesses and how to complete a SWOT analysis. Students will include an examination of corporate and business strategy, structure and control systems, and financial analysis findings as well as recommendations in their case study presentations. | 25 periods  1,125 minutes | (1) The student demonstrates professional standards/employability skills as required by business and industry. The student is expected to:  (A) demonstrate effective oral and written communication skills;  (B) perform numerical and arithmetic applications;  (D) demonstrate attention to detail in completed assignments; and  (E) demonstrate effective problem solving.  (12) The student performs a case study analysis of a specific company to apply the concepts learned in the course and present the findings. The student is expected to:  (A) summarize the company's background;  (B) analyze the company's history, development, and growth;  (C) identify the company's strengths and weaknesses, internally;  (D) describe the external environment;  (E) evaluate the strengths, weaknesses, opportunities, and threats (SWOT) analysis;  (F) examine the corporate and business level strategy;  (G) investigate the structure and control systems; and  (H) formulate recommendations. | |