

Flipping the Classroom to Up Our Game

G. Peter and Carolyn R. Wilson
Boston College

2014 Kentucky Accounting Educators Conference
May 16, 2014

Slides will be posted at

www.navigatingaccounting.com/presentation/presentations

Flipping the Classroom to Up Our Game

Agenda

- Framing flipping
- What is flipping?
- Easier said than done
- Our ultimate goal
- Demonstrations
 - Allowance for bad debts
 - Judgments
 - Connecting financials
 - Analysis
- Wrap up

Flipping the Classroom to Up Our Game

Framing Flipping: Our Biggest Challenges

- How do we accommodate students' differences?
- How do we put 20 pounds of sugar into a 5 pound bag?
- How do we respond to MOOC threats?



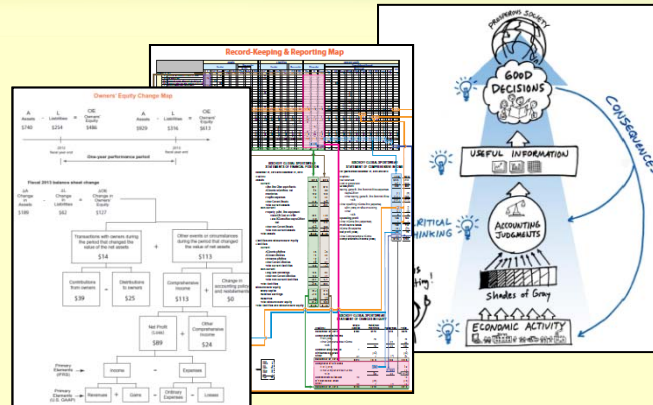
coursera



Flipping the Classroom to Up Our Game

Framing Flipping: Levers We Use to Address Challenges

1. Robust concepts and frameworks



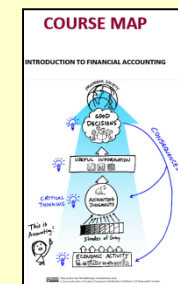
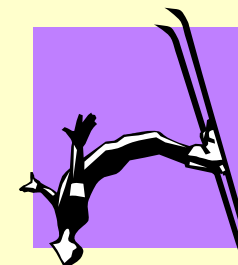
2. Technology



3. Incentives to motivate preparation and participation



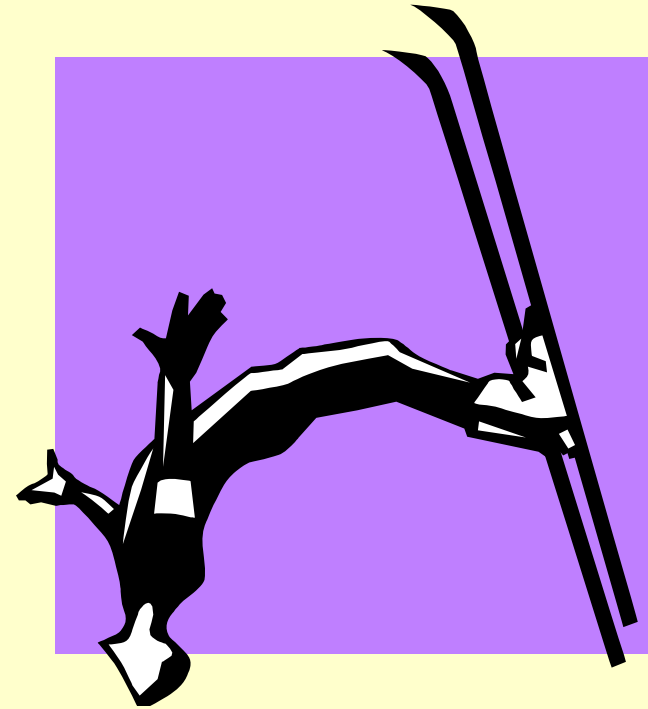
4. Flipping



Flipping the Classroom to Up Our Game

What is Flipping?

“Students gain first exposure to new material outside of class ... and then use class time to do the harder work of assimilating that knowledge...”



Flipping the Classroom to Up Our Game

What is Flipping: Peer Instruction



<http://www.youtube.com/watch?v=WwsIBPj8GgI>

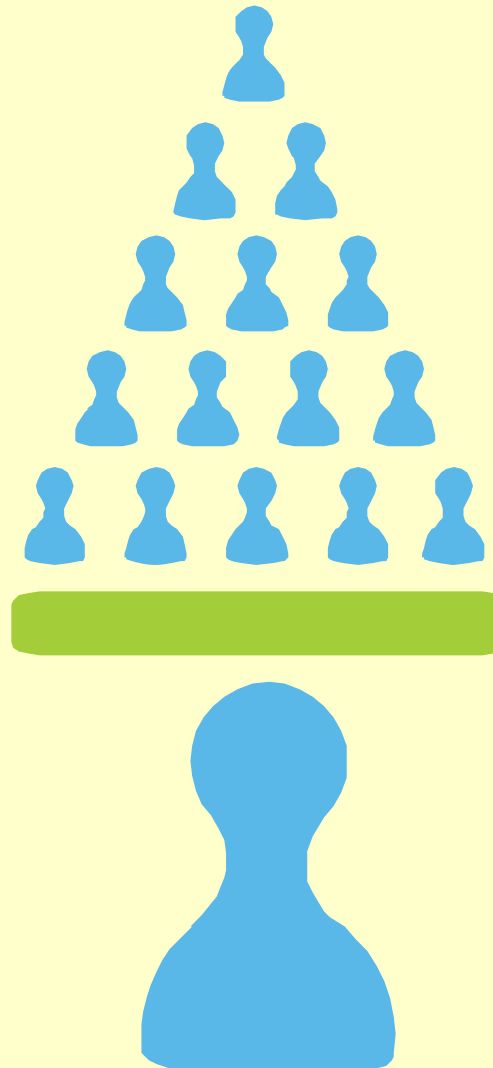
"I thought I was a good teacher until I discovered my students were just memorizing information rather than learning to understand the material.

It was my teaching that caused students to fail!"

Flipping the Classroom to Up Our Game

What is Flipping: New Roles

- **Students' roles**
 - Move up the thinking hierarchy before class.
 - Move further up during class.
- **Faculty's roles**
 - Facilitate activities to move students up the hierarchy.
 - Develop ways to assess higher-level thinking.



Flipping the Classroom to Up Our Game

What is Flipping: The Flip Continuum

Keep learning new flips

- The boundary between what can and can't be learned effectively through electronic media will continue to evolve.



<http://www.fanpop.com/spots/jacob-black/images/8583965/title/taylor-lautner-flips-rolling-stones-photo>



<http://gymnastics.about.com/od/famousgymnasts/ig/Shawn-Johnson-Gallery/Shawn-Johnson-Flip-.htm>

Flipping the Classroom to Up Our Game

Easier Said Than Done



<http://bestfunnyaccidents.com/gymnastics-fail-blog-funny-flip-bloopers-gone-wrong-accidents.html>

Flipping the Classroom to Up Our Game

Easier Said Than Done: Motivation and Resources

Motivation and Resources

- Students must be motivated to assume additional responsibilities and have resources to succeed.
- Faculty must be motivated to flip and have resources needed to succeed.



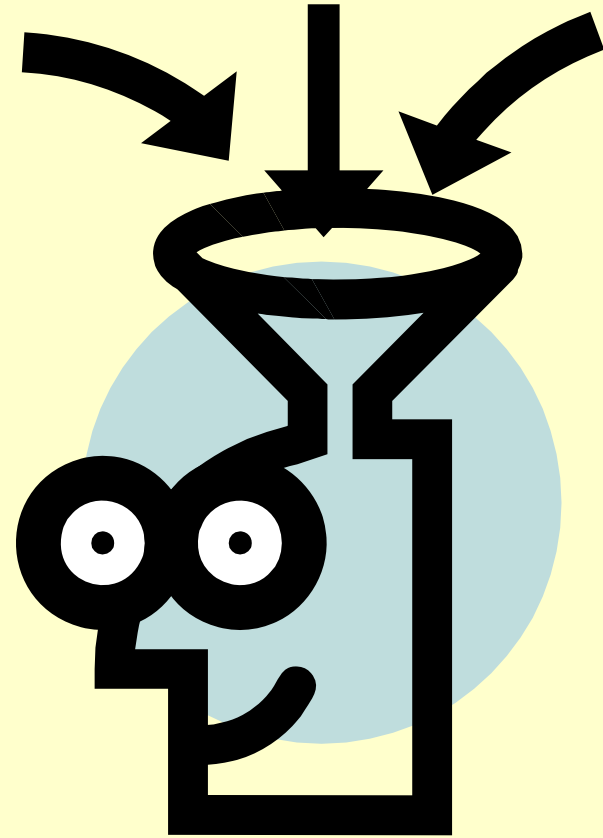
**Motivation and Resources
are Both Key for Success**

Flipping the Classroom to Up Our Game

Easier Said Than Done: Knowledge and Skills

Knowledge and Skills

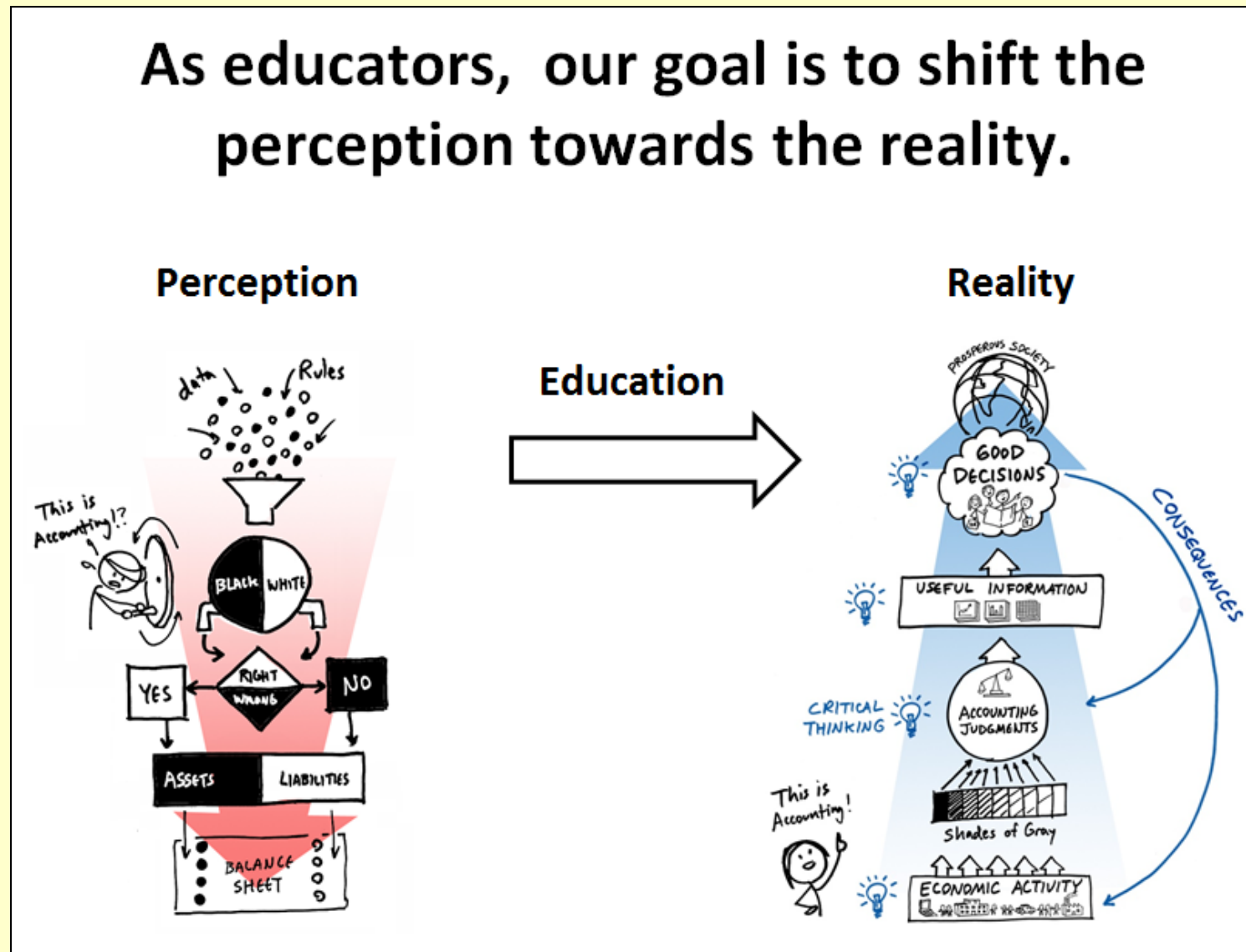
- Faculty must identify knowledge and skills to be learned prior to class.
- Faculty must have the skills to facilitate higher-level in-class activities.
- Students must learn how to learn prior to class and to participate in higher-level activities during class.



Flipping the Classroom to Up Our Game

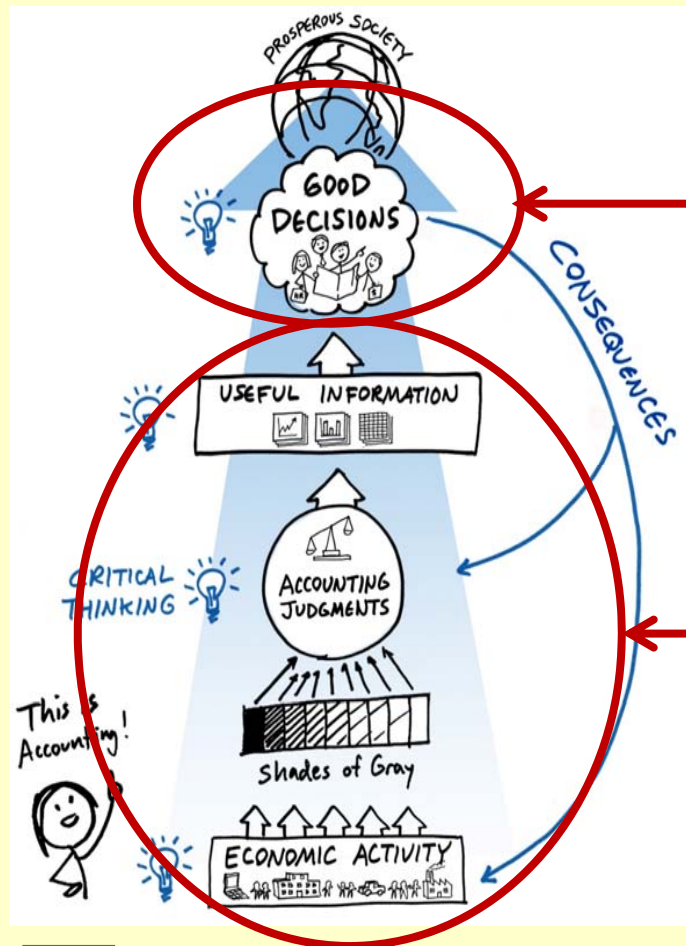
Our Ultimate Goal

As educators, our goal is to shift the perception towards the reality.



Flipping the Classroom to Up Our Game

Demonstrations: Our Learning Framework



Step 1

What do I see on the surface?

Step 3

How do I use what I see and my understanding of what's behind what I see?

Step 2

What's behind what I see?



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Flipping the Classroom to Up Our Game

Demonstrations: Allowance for Bad Debts

MARKETS

Big Banks Are Padding Profits With 'Reserve' Cash

As Revenue Slows, Some Banks Increasingly Use Loan-Loss Reserves to Boost Income

By MICHAEL RAPOPORT

Updated Oct. 25, 2013 7:23 p.m. ET

Federal regulators have warned banks to be careful about padding their profits with money set aside to cover bad loans. But some of the nation's biggest banks did more of it in the third quarter than earlier this year.



J.P. Morgan Chase & Co., Wells Fargo & Co., Bank of America Corp. and Citigroup Inc., the nation's largest banks by assets, tapped a total of \$4.9 billion in loan-loss reserves in the third quarter, up by about a third from both the second quarter and the year-ago quarter after adjustments. All the banks except Citigroup showed significant increases compared with the second quarter.

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The banks justify the releases. They cite improvements in credit quality and economic conditions—which make it less necessary for them to hold large amounts of reserves as a cushion against loans that go sour—and they say they are following accounting rules that require them to release funds as losses ease.

A Bank of America spokesman said "the significant impact in credit quality we've seen in the last 12 months" has driven the reserve releases. J.P. Morgan, Wells Fargo and Citigroup all pointed to previous comments their top executives recently made indicating that reserve releases were merited because of factors like improving credit quality and the recent increase in housing prices.

But the Office of the Comptroller of the Currency, which regulates nationally chartered banks and federal savings associations, is reiterating warnings to banks about overdoing it.

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Wall Street Journal, October 25, 2013

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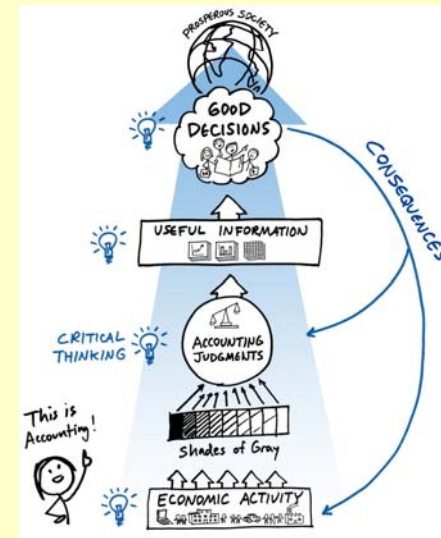
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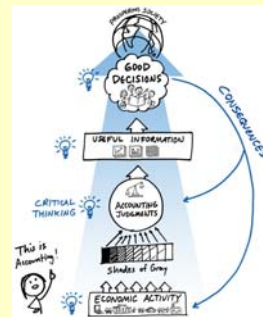
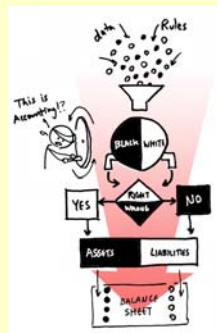
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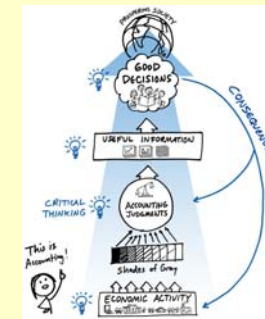
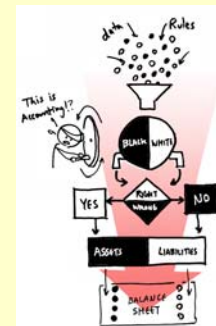
Wall Street Journal, October 25, 2013



What is the accounting reality?



How did readers perceive the article?



How do we prepare students?

16th Session

Pre-class work

Begin to learn terms and concepts from on-line texts/videos

Apply concepts to fictitious companies

Learn how to locate and interpret real-company disclosures

Apply concepts to real companies

Session 16: Customer-related allowances: Bad debts

Read

We have yet to create videos for customer-related allowances. However, these topics are covered in a written document, *Revenue and Customer-Related Balance Sheet Concepts*, along with other topics we will not be covering in this course:

http://www.navigatingaccounting.com/sites/default/files/Posted/Chapters/Ch_07_rv/3_Wbn/5_txt/Documents/ Acrobat/rv_wbn_revenue_and_customer_related_balance_sheet_concepts.pdf

- Skim: pages 4-8 (starting with Risks and Risk Sharing)
- Skim: pages 10-11 (starting with Accounting Implication of Risks)
- Skim: page 16 (through to the start of Discounts for Early Payments)
- Skim: pages 18-19 (return to the assumptions as needed to comprehend the examples)
- Grasp: pages 20-21 (parts (a) and (b) of the example – no collateral)
- Skim: pages 21-22 (parts (d) and (e) of the example – collateral)
- Master: page 22 (part (f) of the example – connection to credit risk)
- Skim: pages 22- 23 (starting with Recovering Write-offs)
- Master: pages 23- 26 (starting with Example)

Do

Practice exercises – Within course scope, but not discussed in class

- Exercise rv.wbn.rec.010 – Bischoff and Intel
<http://www.navigatingaccounting.com/exercise/exercise-rvwbrec010>
- Exercise rv.wbn.rec.030 – Neal Company
<http://www.navigatingaccounting.com/exercise/exercise-rvwbrec030>

Read

- Grasp: pages 27-30 (through Measuring and Calibrating Credit Risk)
- Skim: remainder of page 30 and page 31

Do

Assigned exercise – highest priority for class discussion

- Exercise rv.wbn.rec.020 – HP
<http://www.navigatingaccounting.com/exercise/exercise-rvwbrec020>

Flipping the Classroom to Up Our Game

Demonstrations: Allowance for Bad Debts

16th Session

Typical Class Structure

- **Sample:** Basic assessment
 - “Know what you don’t know”
- **Respond:** Mini-lectures
 - Concepts
 - Homework problems
- **Apply and Extend:** Problem solving
 - New context
 - More complex context
- **Discuss:** Related risks & judgments

Class OneNote Slides

01 Clicker: basics assessment rv.wbn.war: question 01
02 Clicker: basics assessment rv.wbn.war: solution 01
03 Clicker: basics assessment rv.wbn.war: question 02
04 Clicker: basics assessment rv.wbn.war: solution 02
05 Clicker: basics assessment rv.wbn.war: question 03
06 Clicker: basics assessment rv.wbn.war: solution 03
07 Clicker: basics assessment rv.wbn.war: question 04
08 concepts: allowances: key business and accounting issues
09 concepts: anticipate warranty claims
10 concepts: settle warranty claims
11 rv.wbn.war.010: exercise
12 rv.wbn.war.010: part I(a): question
13 rv.wbn.war.010: part I(a): accounts
14 rv.wbn.war.010: part I(a): Note 12: warranties table
15 rv.wbn.war.010: part I(a): blank JE template and inputs
16 rv.wbn.war.010: part I(a): solution
17 rv.wbn.war.010: part I(b): question
18 rv.wbn.war.010: part I(b): blank JE template and inputs
19 rv.wbn.war.010: part I(b): solution
20 rv.wbn.war.010: part II(c) question
21 rv.wbn.war.010: part II(c) R&R map: replenishing allowances
22 rv.wbn.war.010: part II(c): fs effects: BS
23 rv.wbn.war.010: part II(c): fs effects: IS
24 rv.wbn.war.010: part II(c): fs effects: SCOE
25 rv.wbn.war.010: part II(c): fs effects: SCF
26 rv.wbn.war.010: part II(c): solution
27 rv.wbn.war.010: part II(d) question
28 rv.wbn.war.010: part II(d) R&R map: replenishing allowances
29 rv.wbn.war.010: part II(d): fs effects: BS
30 rv.wbn.war.010: part II(d): fs effects: SCF
31 rv.wbn.war.010: part II(d): solution
32 Clicker: applications and extensions rv.wbn.war: solution 01
33 Clicker: applications and extensions rv.wbn.war: question 02
34 Clicker: applications and extensions rv.wbn.war: solution 02
35 Clicker: applications and extensions rv.wbn.war: question 03
36 Clicker: applications and extensions rv.wbn.war: solution 03
37 Clicker: applications and extensions rv.wbn.war: question 04
38 Clicker: applications and extensions rv.wbn.war: solution 04

16th Session

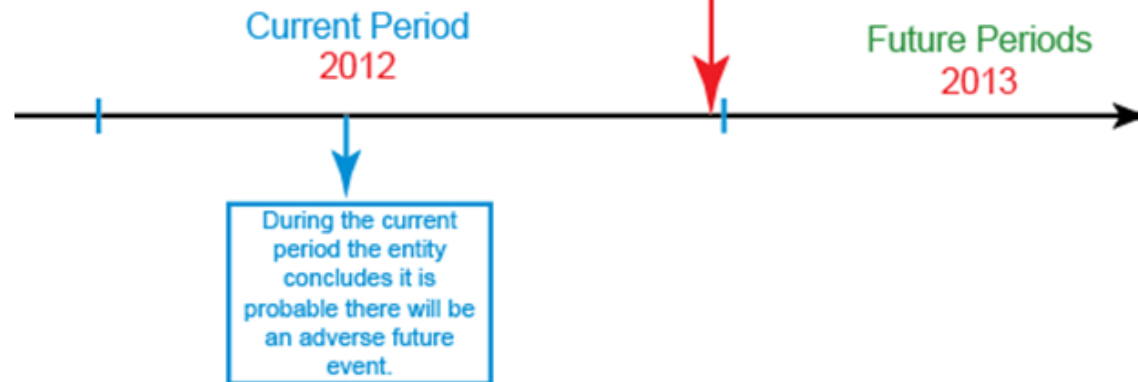
Respond:
Review key
concepts

10 concepts: anticipate receivable write offs

Burke's Bikes Valuation and Qualifying Accounts (Schedule II)			
	For fiscal years ended December 31		
	2013	2012	2011
Allowance for doubtful accounts			
Balance beginning of the period	\$12,100	\$11,600	\$10,000
Additions	13,200	11,700	11,300
Deductions	(12,000)	(11,200)	(9,700)
Balance, end of the period	<u>\$13,300</u>	<u>\$12,100</u>	<u>\$11,600</u>

Replenishing allowance at end of 2012

	Debit	Credit
Bad debt expense	\$11,700	
Allowance for doubtful accounts		\$11,700



16th Session

Respond: Review select homework problems

Part II

Question

(c) Determine the financial-statement effects of replenishing the allowances:

Replenish bad debt allowance

CONSOLIDATED BALANCE SHEETS			CONSOLIDATED STATEMENTS OF INCOME		
Line Items	Increases	Decreases	Line Items	Increases	Decreases
_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>	<input type="checkbox"/>

CONSOLIDATED STATEMENTS OF STOCKHOLDERS' EQUITY			STATEMENT OF CASH FLOWS		
Line Items	Increases	Decreases	Line Items	Increases	Decreases
_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	_____	<input type="checkbox"/>	<input type="checkbox"/>

16th Session

Respond: Review select homework problems

Solution

Replenish bad debt allowance

	<u>Debit</u>	<u>Credit</u>
Bad debt expense: accounts receivable & financing receivables	\$142	
Allowance for bad debts: accounts receivable		\$100
Allowance for bad debts: financing receivables		\$42

HEWLETT PACKARD COMPANY AND SUBSIDIARIES			
Valuation and Qualifying Accounts			
	For the fiscal years ended October 31		
	<u>2012</u>	<u>2011</u>	<u>2010</u>
	In millions		
Allowance for doubtful accounts accounts receivable:			
Balance, beginning of period	\$470	\$525	\$629
Increase in allowance from acquisitions		27	7
Addition of bad debt provision	100	23	80
Deductions, net of recoveries	(106)	(105)	(191)
Balance, end of period	\$464	\$470	\$525
Allowance for doubtful accounts financing receivables:			
Balance, beginning of period	130	140	108
Additions to allowance	42	58	76
Deductions, net of recoveries	(23)	(68)	(44)
Balance, end of period	\$149	\$130	\$140

16th Session

Respond: Review select homework problems

27 rv.wbn.rec.020: part II(c): fs effects: SCF

Replenish bad debt allowance

	Debit	Credit
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HEWLETT PACKARD COMPANY AND SUBSIDIARIES			
Consolidated Statements of Cash Flows			
	For the fiscal years ended October 31		
	2012	2011	2010
	In millions		
Cash flows from operating activities:			
Net (loss) earnings	\$ (12,650)	\$ 7,074	\$ 8,761
Adjustments to reconcile net (loss) earnings to net cash provided by operating activities:			
Depreciation and amortization	5,095	4,984	4,820
Impairment of goodwill and purchased intangible assets	18,035	885	
Stock-based compensation expense	635	685	668
Provision for doubtful accounts and financing receivables	142	81	156
Provision for inventory	277	217	189
Restructuring charges	2,286	645	1,144
Deferred taxes on earnings	(711)	166	197
Excess tax benefit from stock-based compensation	(12)	(163)	(294)
Other, net	265	(46)	169

16th Session

Apply and Extend: Clicker question

Refer to rv.wbn.rec Clickers Reference Information.

Question

Identify correct entries for Coach's "Allowance for Bad debts" for the year ended June 29, 2013.

Which of the following is the best response?

		Debit	Credit
(a)	Provision for bad debt	\$529	
	Allowance for doubtful accounts		\$529

		Debit	Credit
(b)	Allowance for doubtful accounts	\$1,651	
	Gross accounts receivable		\$1,651

		Debit	Credit
(c)	Gross accounts receivable	\$1,651	
	Allowance for doubtful accounts		\$1,651

(d) (a) and (b)

16th Session

Applications and Extensions Clicker: Reference Information

COACH INC				
Schedule II -- Valuation and Qualifying Accounts				
For Fiscal Years Ended June 29, 2013, June 30, 2012, and July 2, 2011				
(amounts in thousands)				
	Balance at Beginning of Year	Provision Charged to Costs and Expenses	Write-offs/ Allowances Taken	Balance at end of Year
Fiscal 2013				
Allowance for bad debts	\$3,318	(\$529)	(\$1,651)	\$1,138
Allowance for returns	2,810	8,644	(4,431)	7,023
Allowance for markdowns	3,685	22,484	(17,845)	8,324
Valuation allowance 1	53,503	29,252	(3,156)	79,599
Total	\$63,316	\$59,851	(\$27,083)	\$96,084
Fiscal 2012				
Allowance for bad debts	\$3,431	(\$117)	\$4	\$3,318
Allowance for returns	2,196	1,752	(1,138)	2,810
Allowance for markdowns	3,917	10,267	(10,499)	3,685
Valuation allowance 1	21,800	31,703		53,503
Total	\$31,344	\$43,605	(\$11,633)	\$63,316
Fiscal 2011				
Allowance for bad debts	\$1,943	\$1,495	(\$7)	\$3,431
Allowance for returns	1,371	3,837	(3,012)	2,196
Allowance for markdowns	3,651	7,233	(6,967)	3,917
Valuation allowance 1	1,217	20,583		21,800
Total	\$8,182	\$33,148	(\$9,986)	\$31,344

Demonstrations: Allowance for Bad Debts

Flipping the Classroom to Up Our Game

16th Session

Applications and Extensions Clicker: Solution

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16th Session

Discuss: Connect to WSJ Article

MARKETS

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Flipping the Classroom to Up Our Game
Demonstrations: Allowance for Bad Debts

Flipping the Classroom to Up Our Game

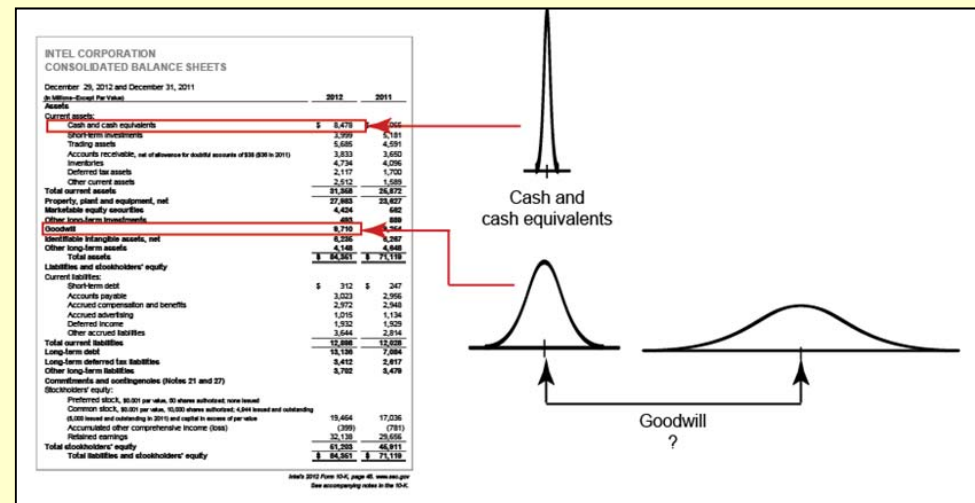
Demonstrations: Judgments

1st Session

- Explore measurement judgments in settings students understand
- Illustrate how lessons apply to more complex real-world settings
- Grasp that judgments can create 'fuzziness'

You have a balance sheet:

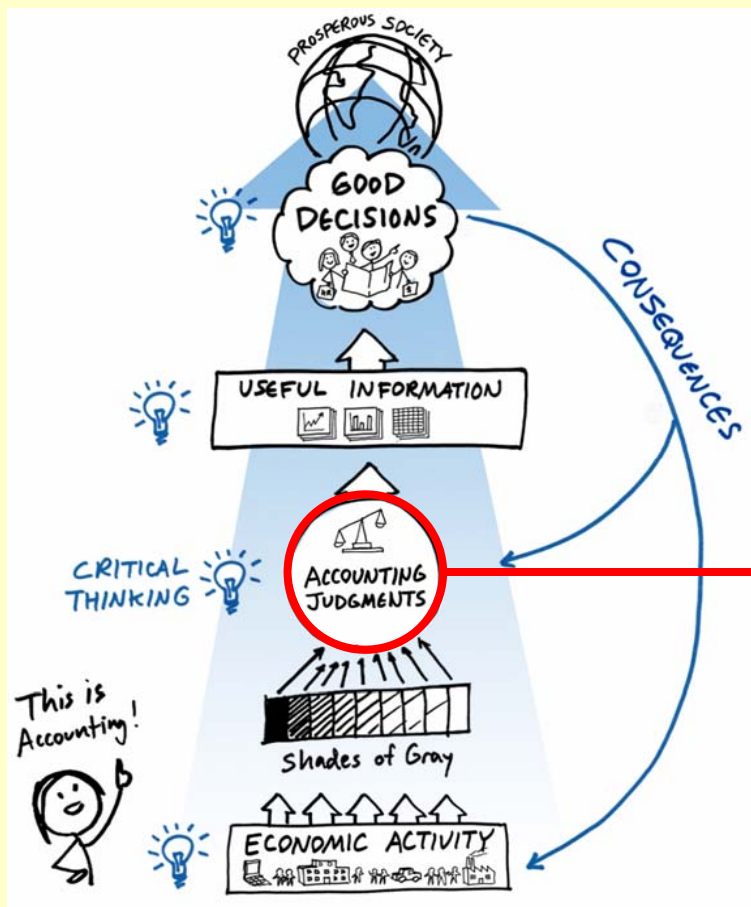
- Measurement aside, what tends to be your 2-3 biggest assets?
- That is, what are the resources with probable future benefits you control as a result of past events or circumstances?



Flipping the Classroom to Up Our Game

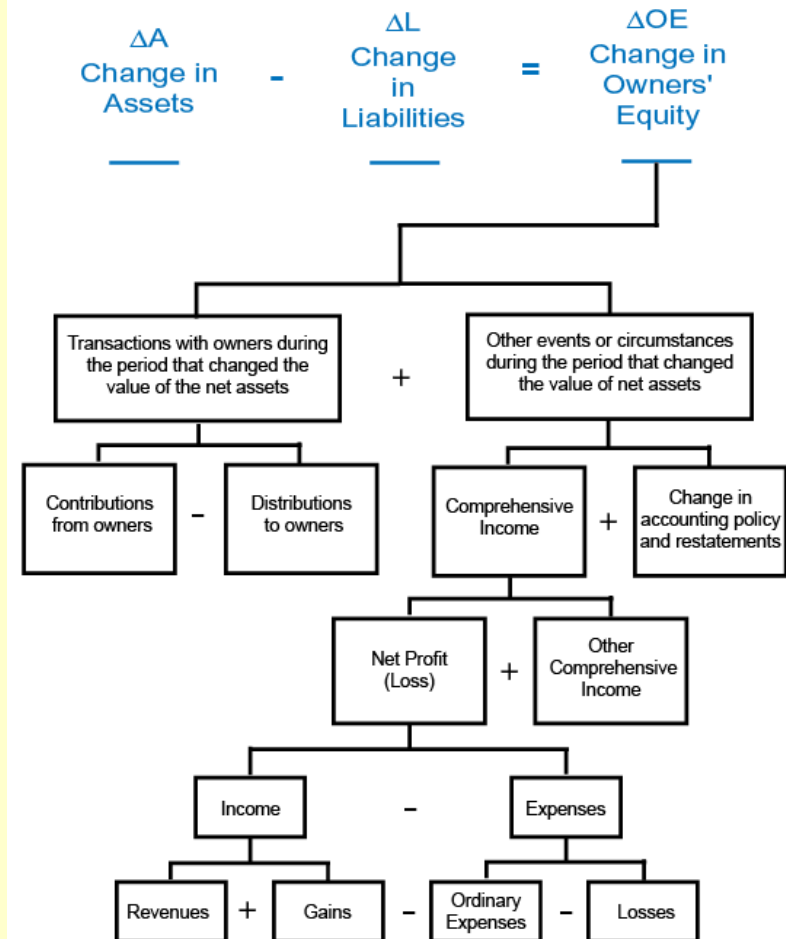
Demonstrations: Connecting Financials

Owners' Equity Change Map



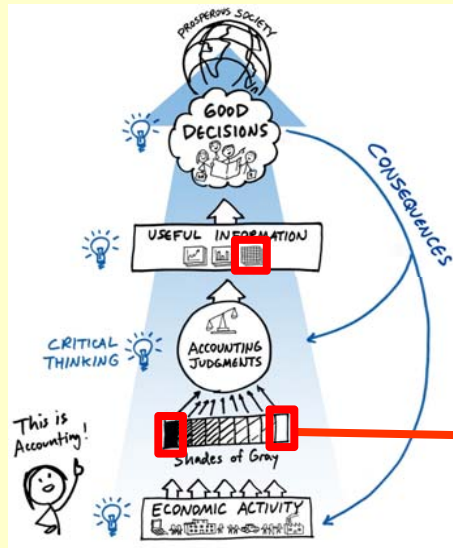
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Conceptual primacy of assets and liabilities



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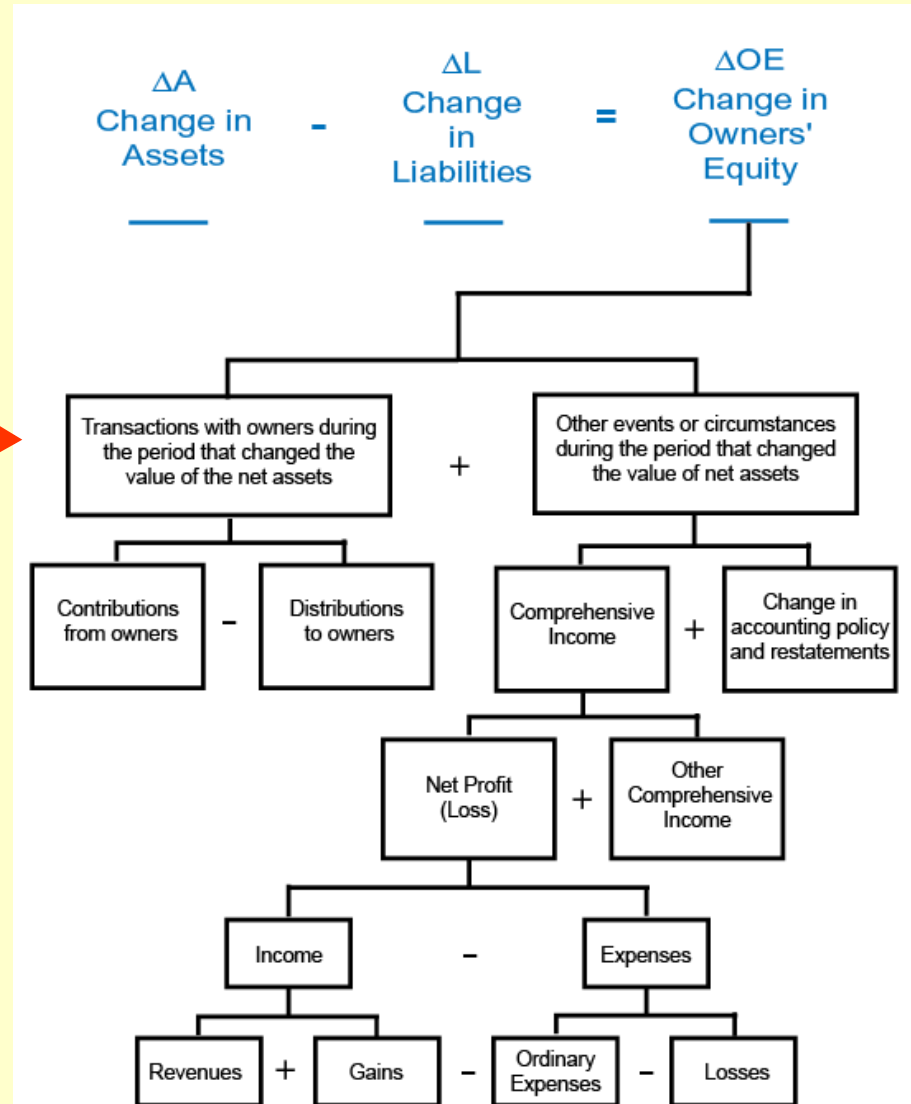
Demonstrations: Connecting Financials



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Process to Record Any Entry

- Determine if net assets was affected by an event:
 - Should an asset be recognized?
 - Should an asset be de-recognized?
 - Should a liability be recognized?
 - Should a liability be de-recognized?
- If net assets, and thus owners' equity, changed, use this map to identify what's affected.



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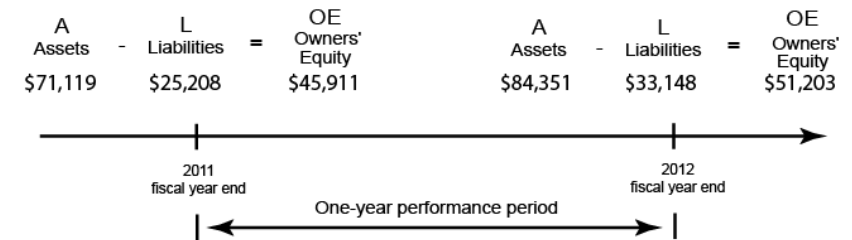
Demonstrations: Connecting Financials

5th Session

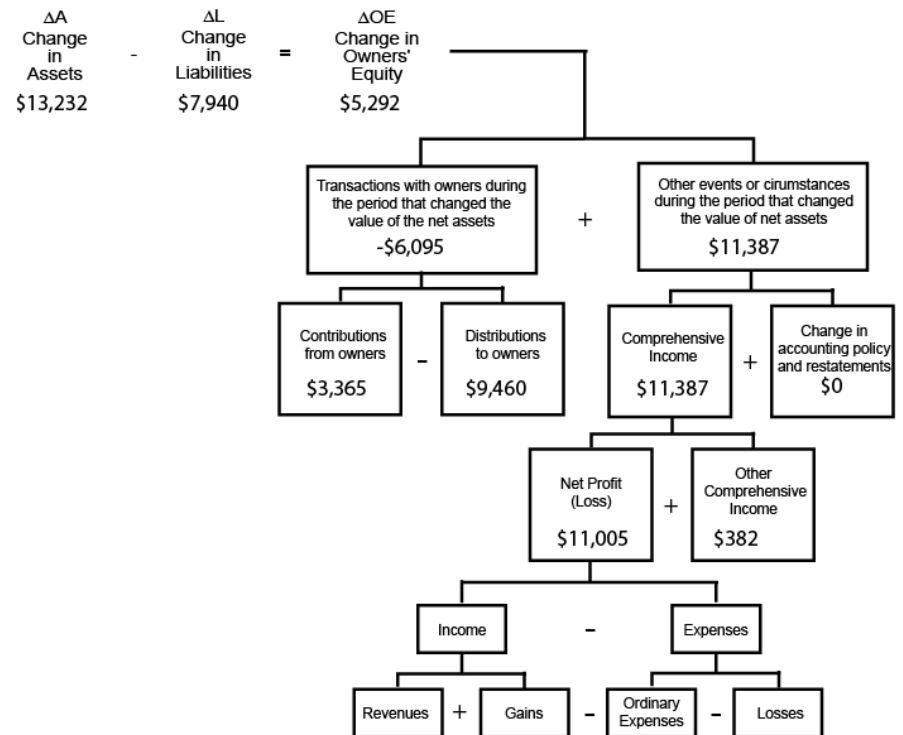
Completing Intel's OEC Map helps students understand:

- Elements of statements of comprehensive income
- Elements of statements of change in owners' equity
- How balance sheets, income statements, and statements of owners' equity are connected

Owners' Equity Change Map Intel 2012: Solution

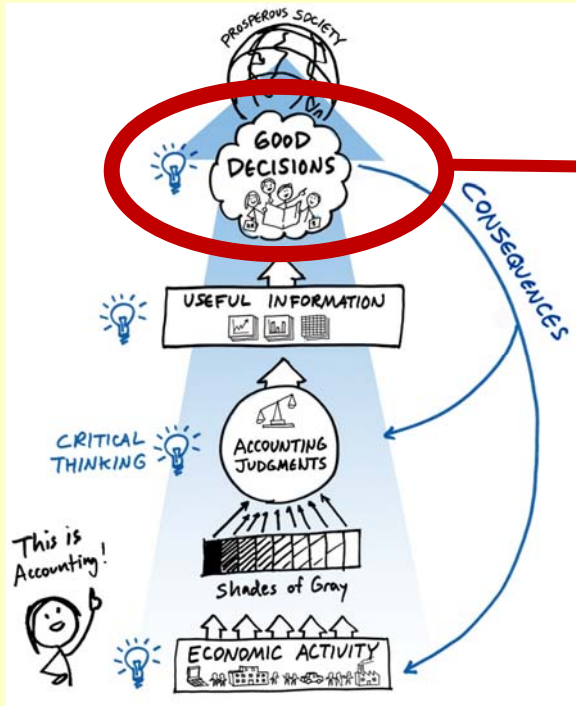


Fiscal 2011 balance sheet change

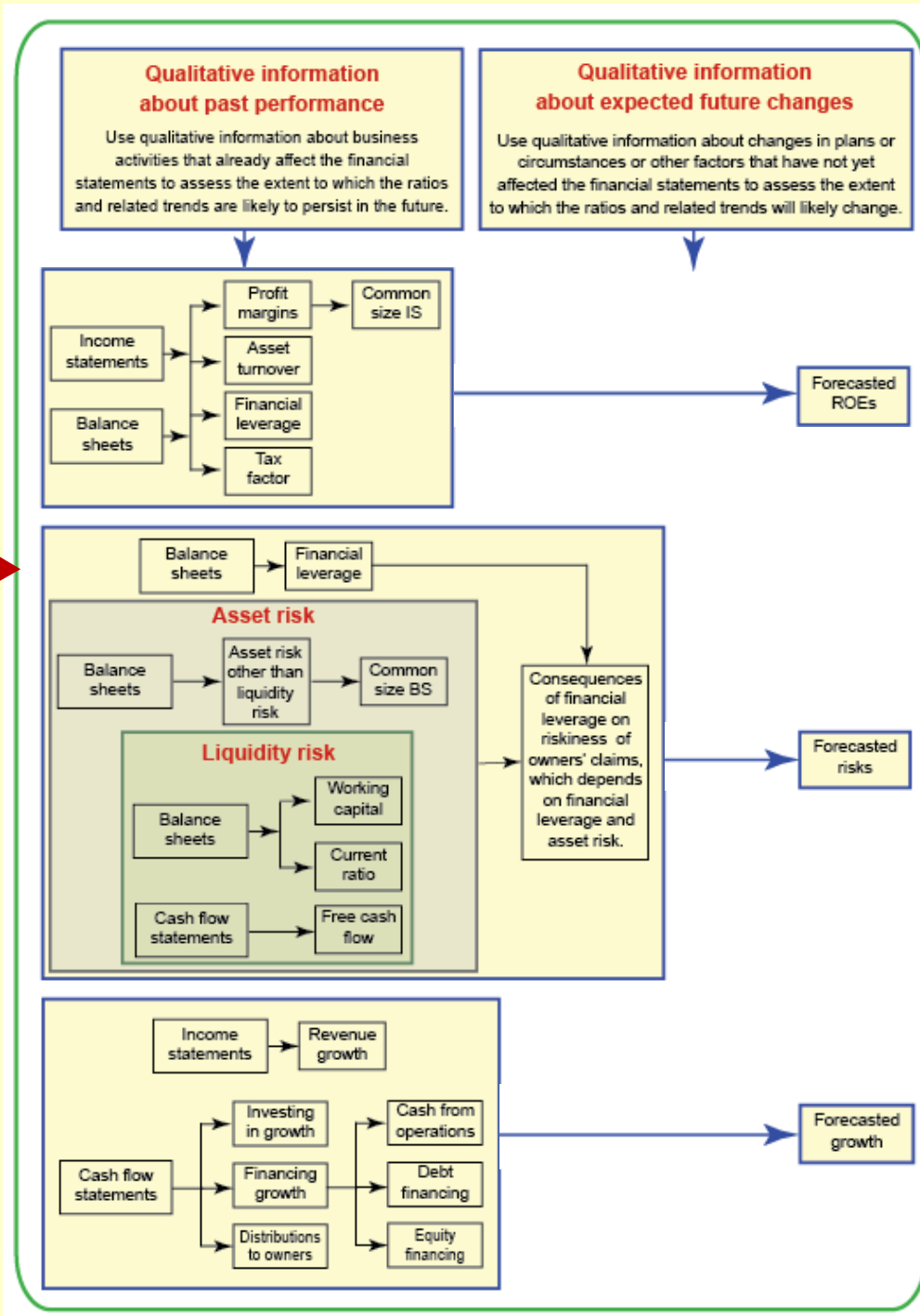


19th Session

Analysis Considerations Map (Completed)



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Flipping the Classroom to Up Our Game
Demonstrations: Analysis

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Demonstrations: Analysis

Analysis Considerations Map Application: Question

Required

In this question, you will explore Home Depot's and Lowe's future ROEs, growth rates, and risks.

Based solely on concepts covered thus far in the course and the provided background information and tabular data, which company, Home Depot or Lowe's, appears to have the better future prospects at the most recent balance sheet dates, taking into consideration expected future ROEs, growth rates, and risks?

Note: If you conclude one company doesn't dominate the other on all three factors (ROEs, growth rates and risk): (1) In your opening remarks, identify the company that has the best prospects for each of the factors; and (2) incorporate the companies' relative strengths into your arguments, counterarguments, and the confidence you attribute to your claim

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Demonstrations: Analysis

19th Session

Analysis Considerations Map Application: Qualitative Excerpt

Frank Blake - Home Depot Chairman and CEO

“Sales for the fourth quarter were \$18.2 billion, up 13.9% from last year. Comp sales were positive 7% and our diluted earnings per share were \$0.68. Our stores in the United States had a positive comp of 7.1%. Even though we were anniversary strong sales from last year’s warm weather and storm repair. All three of our U.S. division positively comped in the quarter and 38 of our top 40 markets had positive comps.”

Note: “**comp sales** were positive 7%” means sales in established stores (that have been operating for a couple of years) have increased by 7%. This information helps analysts distinguish sales growth due to established stores from that due to new stores.

...

“Operationally Marvin and his team continue to make progress on our customer service initiatives. We have a target of 60-40, where 60% of our store labor hours are dedicated to customer facing activity. We ended the year at 57%. Our customer satisfaction scores improved again during the quarter as well as for the year at the same time that we had the highest annual transactions in the Company history.

During the quarter, we began the rollout of Buy Online Ship-To-Store. We already have in place Buy Online Pick-up In Store and Buy Online Return In Store. These are foundational components of our interconnected retail experience.”

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Demonstrations: Analysis

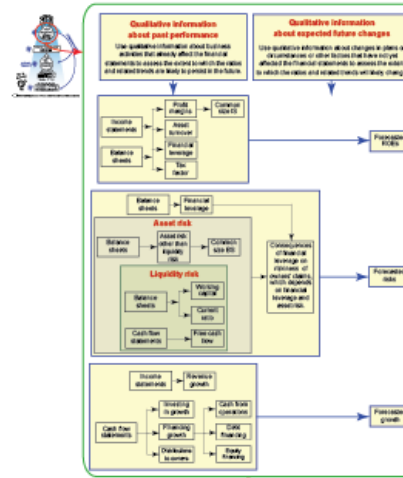
19th Session

Analysis Considerations Map Application: Quantitative Excerpt

	Home Depot				Lowe's			
	year ended				year ended			
	fiscal 2012	fiscal 2011	fiscal 2010	fiscal 2009	fiscal 2012	fiscal 2011	fiscal 2010	fiscal 2009
RATIOS								
Level 1: Comprehensive income								
Return-on-equity-Comprehensive Income (ROE-CI) CI/average owners' equity	26.01%	20.28%	17.87%		12.93%	10.58%	10.95%	
Level 2: Major categories								
Return-on-equity (ROE) net profit/average owner's equity	25.42%	21.11%	17.44%		12.89%	10.62%	10.81%	
Level 3: Significant Subcategories--DuPont Model								
Profit margin ratio profit before taxes/revenue	9.66%	8.62%	7.75%	6.02%	6.21%	5.79%	6.61%	5.98%
Asset turnover revenue/average total assets	1.83	1.75	1.68		1.53	1.49	1.46	
Financial leverage average total assets/average owners' equity	2.29	2.19	2.12		2.18	1.94	1.79	
Income tax factor 1- (tax expense/pretax income)	0.63	0.64	0.63	0.66	0.62	0.63	0.62	0.63
Level 4: Line items								
<i>Common size income statements:</i>								
	Percent of revenues				Percent of revenues			
Net revenues	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of goods or services sold	65.43%	65.53%	65.73%	66.13%	65.70%	65.44%	64.86%	65.14%
Gross profit margin	34.57%	34.47%	34.27%	33.87%	34.30%	34.56%	35.14%	34.86%
Other operating income and expenses	24.18%	25.00%	25.68%	26.61%	27.25%	28.03%	27.84%	28.27%
Operating profit margin	10.39%	9.46%	8.59%	7.26%	7.05%	6.53%	7.29%	6.59%

19th Session

Analysis Considerations Map Application: Toulmin Model of Argumentation



Claim

Part I: Your qualified claim and opening remarks

Claim:

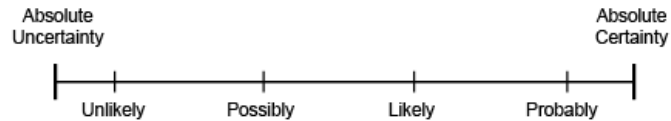
Fill in the blank with either Home Depot or Lowe's:

_____ appears to have the better future prospects at the most recent balance sheet dates, taking into consideration expected future ROEs, growth rates, and risks.

Qualifiers

Qualifiers:

Put an X at the spot on the scale below that indicates the likelihood your claim is correct, given the available information and concepts covered thus far.



The Toulmin Method of Argumentation: The Second Triad, Keith Green
http://www.youtube.com/watch?v=gRaC_vZID8

Arguments

Part II: Your arguments

Provide no more than three arguments in support of your claim in the space provided below, numbered and arranged according to your assessment of their strength (from strongest to weakest).

Counterarguments

Part III: Your counterarguments and rebuttals

Provide no more than three counterarguments to your claim, numbered and arranged according to your assessment of their challenge to the claim (from strongest to weakest). If possible provide rebuttals immediately below each counterargument.

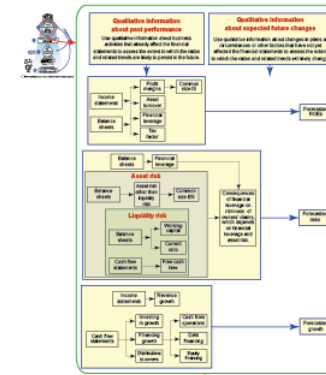
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Demonstrations: Analysis

19th Session

Class Structure

- Survey groups' initial claims
- Discuss supporting arguments, counterarguments and rebuttals
- Survey groups' ending claims
- What did you learn?



Part I: Your qualified claim and opening remarks

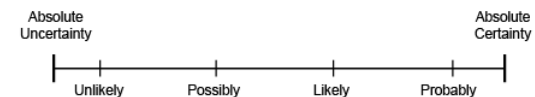
Claim:

Fill in the blank with either Home Depot or Lowe's:

_____ appears to have the better future prospects at the most recent balance sheet dates, taking into consideration expected future ROEs, growth rates, and risks.

Qualifiers:

Put an X at the spot on the scale below that indicates the likelihood your claim is correct, given the available information and concepts covered thus far.



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http://www.youtube.com/watch?v=gRAC_vZiD8

Part II: Your arguments

Provide no more than three arguments in support of your claim in the space provided below, numbered and arranged according to your assessment of their strength (from strongest to weakest).

Part III: Your counterarguments and rebuttals

Provide no more than three counterarguments to your claim, numbered and arranged according to your assessment of their challenge to the claim (from strongest to weakest). If possible provide rebuttals immediately below each counterargument.

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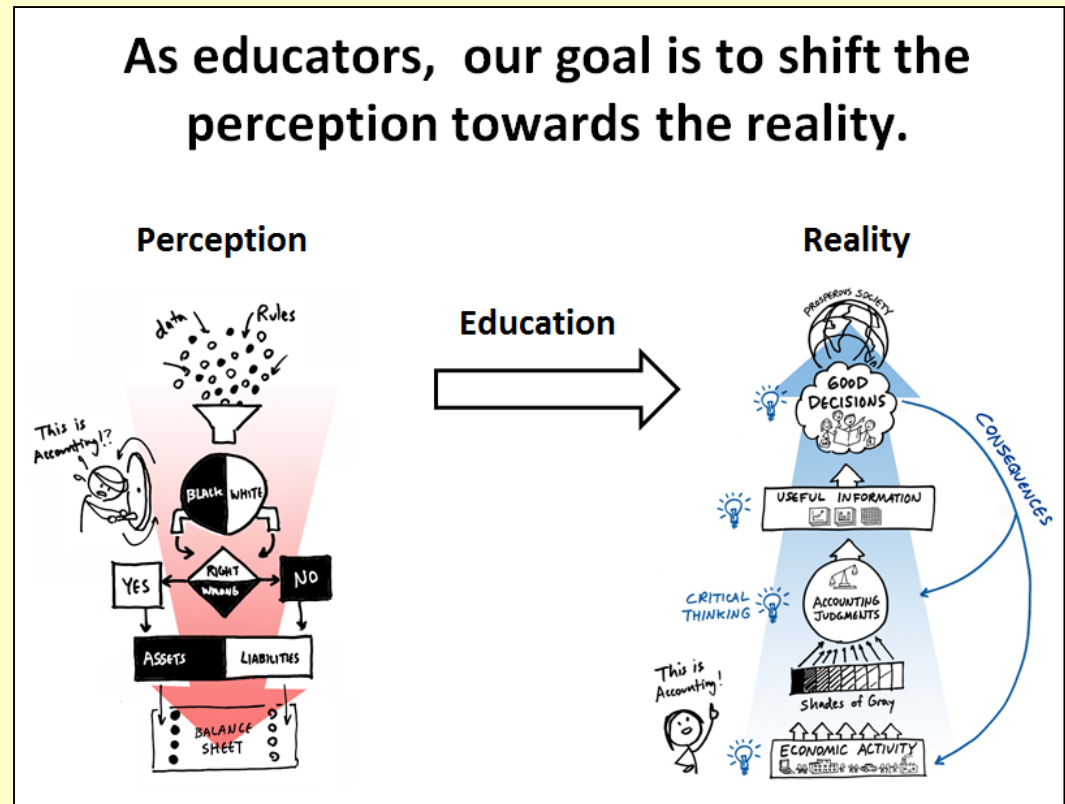
Wrap Up

Goal

- Shift the perception

Levers

- Robust concepts and frameworks
- Technology
- Incentives
- Flipping



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Wrap Up: Move Up the Flip Continuum

Keep learning new flips...



<http://www.fanpop.com/spots/jacob-black/images/8583965/title/taylor-lautner-flips-rolling-stones-photo>



<http://gymnastics.about.com/od/famousgymnasts/ig/Shawn-Johnson-Gallery/Shawn-Johnson-Flip-.htm>

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Wrap Up: Aim High

Gold medalist flippers

Marva Collins



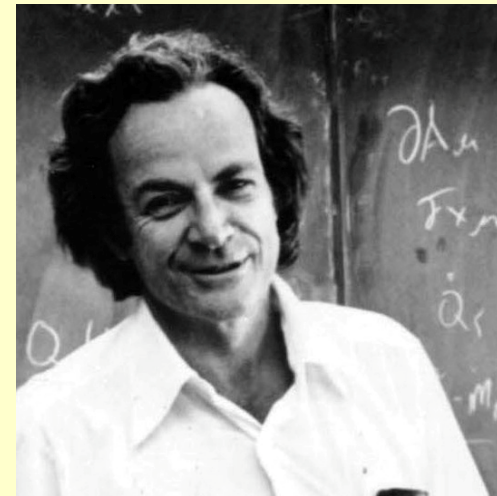
<http://www.marvacollins.com/biography.html>

Eric Mazur



<http://www.youtube.com/watch?v=WwsIBPj8GgI>

Richard Feynman



<http://uweanimation.blogspot.com/2011/03/interesting-scientist-richard-feynman.html>

Flipping the Classroom to Up Our Game

Resources

NavigatingAccounting.com

Instructors' Forum: Course Maps (Syllabuses) and Teaching Videos

<http://www.navigatingaccounting.com/content/instructors-forum>

Critical Thinking Exercises Using Toulmin Model

<http://www.navigatingaccounting.com/exercise/exercises-critical-thinking-using-toulmin-model>

Analyzing Financial Statements Across Time and Industries

<http://www.navigatingaccounting.com/content/analyzing-financial-statements-across-time-and-industries>

Students' Materials: Videos and Exercises

<http://www.navigatingaccounting.com/book/financial-accounting>

Peer Instruction Network

<http://blog.peerinstruction.net/>

AAA Commons

<http://commons.aaahq.org/>

Pathways Commission

<http://pathwayscommission.org>