

University of Arkansas – Fort Smith
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General Syllabus

FINN 37303 Financial Statement Analysis

Credit Hours: 3

Lecture Hours: 3

Laboratory Hours: 0

Prerequisite: FINN 37103 Business Finance and admission to the College of Business or consent of the instructor

Effective Catalog: 2018-2019

I. Course Information

A. Catalog Description

The analysis and interpretation of financial statements. Effective financial statement evaluation examined from the perspective of managers, investors, and creditors. Pro forma statement development for effective financial management.

II. Student Learning Outcomes

A. Subject Matter

Upon successful completion of this course, the student will be able to:

1. Examine financial information is derived and used to evaluate a publicly traded company's current performance and its future prospects.
2. Analyze and evaluate a company's economic prospects and risks.
3. Apply the basic applications of financial statement analysis in business decisions such as investing in equity or debt securities and extending credit through short or long-term loans.

B. University Learning Outcomes

This course enhances student abilities in the following areas:

Analytical Skills

Critical Thinking Skills - Students will use critical thinking skills to identify problems/issues in finance as well as develop and analyze solutions. Students will research, evaluate, and compare information from varying sources in order to evaluate accuracy and bias relevant to the problems/issues. Students will also read and analyze data, draw inferences, and support conclusions based on sound mathematical reasoning. Finally, students will recognize the limitations of quantitative analysis.

III. Major Course Topics

- A. Overview of Financial Statement Analysis
- B. Financial Reporting and Analysis
- C. Analyzing Financial Activities
- D. Analyzing Investing Activities
- E. Analyzing Investing Activities: Inter-Corporate Investments
- F. Analyzing Operating Activities
- G. Cash Flow Analysis
- H. Return on Invested Capital and Profitability Analysis