

Minnesota State University Moorhead

BUS 644: Advanced Financial Statement Analysis

A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: 3

Lab Hours/Week: 0

OJT Hours/Week: *.*

Prerequisites: None

Corequisites: None

MnTC Goals: None

This course is one of two courses to study financial statement analysis with the goal of using the analysis to make financial decisions. Topics covered include financial reporting systems, financial statement analysis and financial decision making.

B. COURSE EFFECTIVE DATES: 02/02/2015 - Present

C. OUTLINE OF MAJOR CONTENT AREAS

1. Long-Lived Asset Reporting and Analysis
2. Financial Instruments as Liabilities
3. Lease Reporting and Analysis
4. Income Tax Reporting and Analysis
5. Pensions and Post-Retirement Plan Reporting and Analysis
6. Shareholders Equity Reporting and Analysis
7. Intercorporate Equity Investing Reporting and Analysis
8. Statement of Cash Flow Usage in Financial Analysis and Decision Making

D. LEARNING OUTCOMES (General)

1. Describe financial reporting systems and importance of these reporting standards.
2. Evaluate financial reporting quality.
3. Contrast U.S. GAAP and IFRS for select topics covered.
4. Demonstrate appropriate knowledge of U.S. GAAP accounting rules for topics covered.
5. Identify and apply necessary adjustments to reported financial information to enhance comparability and financial analysis.
6. Improve student written and oral communication skills with use of written financial statement case analysis and oral case presentation.

E. Minnesota Transfer Curriculum Goal Area(s) and Competencies

None

F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

G. SPECIAL INFORMATION

None noted