

**Fond du Lac Tribal and Community College  
COURSE OUTLINE FORM**

Updated 11/25/14

Please return this form to the college vice president of academic affairs and the chairperson of the Academic Affairs and Standards Council (AASC)

1. Prepared by: \_\_\_\_\_

2. Date submitted: \_\_\_\_\_

3. Date approved: 05/01/99 Date revised 04/22/15

4. Department/discipline: Business

5. Department(s) endorsement(s): \_\_\_\_\_

(Signatures of the person(s) providing the endorsement are required.)

6. Course Title: Financial Statement Analysis

Abbreviated course title (25 characters or less): \_\_\_\_\_

7. Course Designator: BUS 8. Course Level: 2038

9. Number of Credits: Lecture 3 Lab \_\_\_\_\_

10. Control Number (on site) 40 Control Number (online) \_\_\_\_\_

11. Catalog/Course description:

This course covers the basic principles used in analyzing corporate financial statements and budgets as performed by a financial investment analyst. Upon completion the student will be proficient in reading and analyzing financial statements. Topics include analysis of income statements, balance sheets, funds flow, risk, cash flow projections, capital accounts and financial ratios.

12. Course prerequisite(s) or co-requisite(s): Accuplacer scores/ Other courses

Prerequisite(s):

Co-requisite:

13. **Course Materials** (Recommended course materials and resources. List all that apply, e.g. textbooks, workbooks, study guides, lab manuals, videos, guest lecturers).

Textbook: Financial Statement Analysis, 6th Edition, Bernstein, Leopold A. and Wild, John J. Irwin, McGraw-Hill, 1998

Or any appropriate text.

Business calculator (provided by instructor, TI BA II Plus)

Internet access (available in computer lab, Mac/IBM)

Extensive use of library/internet resources

Some use of audio-visual resources

14. **Course Content** (Provide an outline of major topics covered in course)

1. Key elements of the financial statement
2. Analyze financial statements for financial stability
3. Prepare, read and analyze financial statements
4. Discuss cash flow projections

15. **Learning Goals, Outcomes, and Assessment**

At FDLTCC we have 4 Competencies Across the Curriculum (CAC) areas. They are as follows:

- A. Information Literacy (the ability to use print and/or non-print tools effectively for the discovery, acquisition, and evaluation of information)
- B. Ability to Communicate (the ability to listen, read, comprehend, and/or deliver information in a variety of formats.)
- C. Problem Solving (the ability to conceptualize, apply, analyze, synthesize, and/or evaluate information to formulate and solve problems.)
- D. Culture (knowledge of Anishinaabe traditions and culture, knowledge of one's own traditions and culture, knowledge of others' traditions and cultures, culture of work, culture of academic disciplines and/or respect for global diversity.)

Course Learning Outcomes will fulfill the identified competencies.

*Course Learning Outcomes*

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

1. Research and interpret key elements of financial statements. (A, C)
2. Analyze and evaluate financial statements to determine the financial stability of a company. (A, C)
3. Analyze and evaluate cash flow projects retrieved from on-line resources, etc., to determine areas where capital can be better utilized. (A, C)
4. Research the culture and environment of the Security and Exchange Commission, Financial Standards Accounting Board, and various other mandated financial institutions to understand their role in the financial industry. (A, C, D)

16. **Minnesota Transfer Curriculum (MnTC):** If this course fulfills an MnTC goal area, state the goal area and list the goals and outcomes below:

See [www.mntransfer.org](http://www.mntransfer.org)

Goal Area(s): \_\_\_\_\_