

# Bemidji State University

## ACCT 3118: Financial Statement Analysis

### A. COURSE DESCRIPTION

Credits: 3

Lecture Hours/Week: \*.\*

Lab Hours/Week: \*.\*

OJT Hours/Week: \*.\*

Prerequisites:

This course requires the following prerequisite

ACCT 1102 - Principles of Accounting II

Corequisites: None

MnTC Goals: None

Comparisons of items on the financial statements of modern business concerns to determine their strengths and weaknesses. Methods include vertical and horizontal analysis, ratio analysis, and the interpretation of financial statement disclosures.

Not recommended for accounting majors. Prerequisite: ACCT 1102.

**B. COURSE EFFECTIVE DATES:** 08/20/1997 - Present

### C. OUTLINE OF MAJOR CONTENT AREAS

### D. LEARNING OUTCOMES (General)

1. analyze the financial statements in terms of liquidity, long term debt paying ability, and profitability.
2. explain the significance of the auditor's opinion on the financial statements.
3. identify and use generally accepted accounting principles.
4. identify the basic elements of the financial statements

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

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

### G. SPECIAL INFORMATION

None noted