

# North Hennepin Community College

## BUS 1430: Financial Statement Analysis

### A. COURSE DESCRIPTION

Credits: 2

Lecture Hours/Week: \*.\*

Lab Hours/Week: \*.\*

OJT Hours/Week: \*.\*

Prerequisites: None

Corequisites: None

MnTC Goals: None

This course provides students with an understanding of financial statements for decision-making about cash flow, capital project investments, and management of a business organization. The course provides a conceptual understanding of financial data reported in various financial statements and of ratio analysis that can be used as analytical tools to interpret and obtain an understanding of the business and financial health of corporations. In addition, students will carry out a comparison of two corporations involved in similar businesses.

Recommended: An accounting course or some knowledge of accounting.

### B. COURSE EFFECTIVE DATES: 08/26/1997 - Present

### C. OUTLINE OF MAJOR CONTENT AREAS

1. Students will learn to apply critical thinking skills to the interpretation of business financial statements. The course will focus on developing skill to uncover information to foster decision making about:
  - \*Cash flow
  - \*Capital project investments
  - \* Management of a business organization

### D. LEARNING OUTCOMES (General)

1. Define the context, concepts and process from financial statements. NHCC ELO 2 (inquiry and analysis, critical thinking)
2. Analyze financial cases and apply central financial concepts NHCC ELO 2 (information literacy and quantitative literacy)
3. Identify financial opportunities and examine the viability or feasibility of a new business concept NHCC ELO 1 (knowledge) NHCC ELO 2 (information literacy and written communication)
4. Interpret and compare company's financial statements to critique a firm's financial condition NHCC ELO 2 (information literacy, quantitative literacy, and critical and creative thinking)
5. Apply general managerial methods and creativity to support decision making NHCC ELO 1 (knowledge) NHCC ELO 2 (information literacy and critical and creative thinking)

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

None

### F. LEARNER OUTCOMES ASSESSMENT

As noted on course syllabus

## **G. SPECIAL INFORMATION**

1. Knowledge of Human Cultures and the Physical and Natural World --Through study in the sciences, mathematics, social sciences, humanities, histories, languages, the arts, technology and professions.
2. Intellectual and Practical Skills - Including: Inquiry and analysis; Critical and creative thinking; Written and oral communication; Quantitative literacy; Information literacy; Teamwork and problem solving.