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 2102 - 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