

**University of Arkansas – Fort Smith**  
**5210 Grand Avenue**  
**P. O. Box 3649**  
**Fort Smith, AR 72913–3649**  
**479–788–7000**

## **General Syllabus**

### **FIN 3733 Financial Statement Analysis**

Credit Hours: 3

Lecture Hours: 3

Laboratory Hours: 0

Prerequisite: FIN 3713 Business Finance and admission to the College of Business or consent of the instructor

Effective Catalog: 2018-2019

#### **I. Course Information**

##### **A. Catalog Description**

The analysis and interpretation of financial statements. Effective financial statement evaluation examined from the perspective of managers, investors, and creditors. Pro forma statement development for effective financial management.

#### **II. Student Learning Outcomes**

##### **A. Subject Matter**

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

1. Examine financial information is derived and used to evaluate a publicly traded company's current performance and its future prospects.
2. Analyze and evaluate a company's economic prospects and risks.
3. Apply the basic applications of financial statement analysis in business decisions such as investing in equity or debt securities and extending credit through short or long-term loans.

##### **B. University Learning Outcomes**

This course enhances student abilities in the following areas:

##### **Analytical Skills**

**Critical Thinking Skills** - Students will use critical thinking skills to identify problems/issues in finance as well as develop and analyze solutions. Students will research, evaluate, and compare information from varying sources in order to evaluate accuracy and bias relevant to the problems/issues. Students will also read and analyze data, draw inferences, and support conclusions based on sound mathematical reasoning. Finally, students will recognize the limitations of quantitative analysis.

### **III. Major Course Topics**

- A. Overview of Financial Statement Analysis
- B. Financial Reporting and Analysis
- C. Analyzing Financial Activities
- D. Analyzing Investing Activities
- E. Analyzing Investing Activities: Inter-Corporate Investments
- F. Analyzing Operating Activities
- G. Cash Flow Analysis
- H. Return on Invested Capital and Profitability Analysis