MATERIALS:
Text:    No Text
        You will be required to purchase a number of cases available online
        Course material consists of handouts and on-line sources.

PURPOSE OF COURSE
Financial Statement Analysis is a study of financial statements for the purpose of
decision-making. The course is designed to be an exercise in thinking. Each student
must demonstrate within an oral and written context, the ability to evaluate financial
statements within an accounting and financial perspective to make decisions.

COURSE DESIGN AND STUDENT RESPONSIBILITY
The classroom activities of this course consist of lecture and class discussion of short
case studies. A mid-term score gathering activity, class discussion of cases, written case
analysis, and homework assignments will be used to evaluate each student’s ability to
evaluate financial statements.

It is my assumption that each student will come to class prepared. Prepared means that
not only has the reading assignment been read, but has been read for understanding. My
lectures are not a repetition of course materials. Course materials are just a starting point
for what we will do in class. I assume that students will ask questions about material that
they do not understand.

Class preparation means that assigned cases have been thoroughly read and prepared for
class discussion. I do not expect everyone to arrive at the same “correct” decision for
each case. Some cases do not have a “correct” answer. Some cases may be beyond your
abilities at the time the case is assigned. I do expect that everyone will be able to
intelligently discuss each case in class.

GRADING
There are 450 points in the course. Four hundred (400) will be in the form of homework
assignments and case analysis.

The remaining 50 points in the course will consist of evaluation of active class
participation. To participate, you must be in class. Class attendance is recorded at the
beginning of class. However, participation does not mean simply being in class. Simply
attending all class sessions will not earn any of the 50 points.