

COURSE FIN3060: FINANCIAL ANALYSIS**Level:** Advanced**Theme:** User/Preparer**Prerequisite:** FIN3040 Financial Statements**Description:** Students use formulas and ratios to evaluate the financial status of business organizations, interpret data, report results and recommend change based on the analysis.**Parameters:** Access to computers and software.**Curriculum and Assessment Standards**

General Outcomes	Assessment Criteria and Conditions	Suggested Emphasis
<p><i>The student will:</i></p> <ul style="list-style-type: none"> use appropriate data for reporting and decision making interpret data that has been obtained, in order to recommend action demonstrate basic competencies. 	<p><i>Assessment of student achievement should be based on:</i></p> <ul style="list-style-type: none"> given a company's financial statements, calculating various ratios, researching the comparative financial statements, drawing conclusions and making recommendations for action, now and in the future. <p><i>Assessment Tool</i> <i>Financial Analysis, FIN3060-1</i></p> <p><i>Standard</i> <i>Rating of 3</i></p>	60
	<ul style="list-style-type: none"> preparing a report/presentation on what data are required for reporting and decision-making purposes. <p><i>Assessment Tool</i> <i>Financial Analysis, FIN3060-2</i></p> <p><i>Standard</i> <i>Rating of 3</i></p>	40
	<ul style="list-style-type: none"> observations of individual effort and interpersonal interaction during the learning process. <p><i>Assessment Tool</i> <i>Basic Competencies Reference Guide and any assessment tools noted above</i></p>	Integrated throughout

COURSE FIN3060: FINANCIAL ANALYSIS (continued)

Concept	Specific Outcomes	Notes
Changes in Financial Position	<p><i>The student should:</i></p> <ul style="list-style-type: none"> • identify sources and uses of cash • describe what transactions during a fiscal period caused the changes in cash • describe the purpose of a statement of changes in financial position • prepare a statement of changes in financial position. 	
Reporting Procedures	<ul style="list-style-type: none"> • describe general-purpose and special-purpose reports • explain the frequency with which reports are prepared. 	
Comparative Financial Statements	<ul style="list-style-type: none"> • describe comparative financial statements • analyze the purpose and use of comparative financial statements including the statement of changes in financial position • analyze financial statements from previous years to determine historical trends • demonstrate the use of formulas and ratios to determine information about profitability, management of operations, resources and debt • interpret data obtained to recommend action to be taken. 	<p>Use case studies.</p> <p>See current publications for annual ratings.</p>
Business/Industry Comparisons	<ul style="list-style-type: none"> • compare performance of a business with others in the same industry • compare performance of a business with others in the same geographical area. 	<p>Oil industry, pulp and paper industry.</p>