

**WILMINGTON UNIVERSITY**  
**COLLEGE OF BUSINESS**  
**BASIC COURSE INFORMATION**

**COURSE TITLE: Financial Reporting and Analysis**

**COURSE NUMBER: FIN 410**

**COURSE DESCRIPTION:**

This course is designed to help the student understand, interpret, and analyze financial statements. The course will include information on how to read and understand financial statements and how to apply this knowledge to determine the health and sustainability of a business.

**MAJOR INSTRUCTIONAL GOALS:**

**GOAL A:** The student will understand the global environment in which financial statements are developed and used.

**Learning Objectives:** The student will:

- A-1 Discuss the economic climate facing the organization and how that climate affects financial considerations.
- A-2 Discuss government regulatory issues pertaining to for-profit corporations.
- A-3 Research the industry in which a firm operates and relate industry climate to current and projected economic developments.

**GOAL B:** The student will understand how to analyze financial statements.

**Learning Objectives:** The student will:

- B-1 stockholders.
- B-2 Differentiate between the information contained in the 10Q and 10K reports required by the SEC.
- B-3 Explain the importance of GAAP (Generally Accepted Accounting Principles) in the preparation of financial statements.
- B-4 Explain the importance of comparisons (internal and external) in the analysis of financial statements.

**Learning Objectives:** The student will:

- C-1 Compute financial ratios using appropriate mathematical calculations.
- C-2 Differentiate between the current and quick ratios.
- C-3 Discuss the operating efficiency of the firm by interpreting the accounts receivable turnover, inventory turnover, fixed asset turnover, and total asset turnover ratios.
- C-4