

**Course:**

**ACCT 5510 Financial Reporting and Analysis**

**3 hours**

**Departments/Programs:**

Business Administration (Graduate)

This course presents financial statement analysis from the point of view of the primary and everyday users of financial statements: company managers, lenders, and stock investors. The course reviews basic financial statements and covers issues such as revenue recognition, earnings quality, cash flow, and ratio analysis. Critical analyses of financial reporting numbers as a basis for improved risk assessment and cash flow forecasting. Cases are used extensively to enhance relevance.

*Prerequisite(s): ACCT 5010 Accounting for Decision Making or ACCT 2120 Intermediate Accounting II.*