

Welcome to *MGMT 625:*
Financial Statement Disclosure and Analysis
Fall 2010

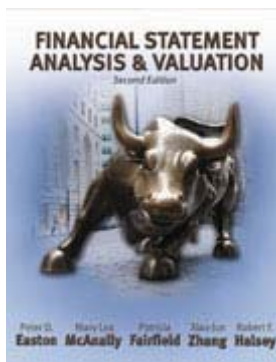
Instructor: Erin Moore, C.P.A., Ph.D.

email: emoore@wsc.ma.edu

Course Description

This course exposes students to the financial reporting and disclosure practices of U.S. companies in the contemporary operating environment. Topics include current issues in asset valuation, and measurement of liabilities and stockholders' equity. Student's skills in analyzing accounting information to make investment, credit, solvency, and other management decisions will be developed through the use of actual companies' financial information.

Required Text



Easton, P., M. McAnally, P. Fairfield, X. Zhang, and R. Halsey. *Financial Statement Analysis and Valuation*, 2nd Edition, (Cambridge Business Publishers, 2010). ISBN: 978-1-934319-39-0.

COURSE OBJECTIVES

SKILL OBJECTIVES

The teaching approach and nature of the course assignments should enable students to:

1. Cultivate and develop a capacity for life-long, self-learning.
2. Refine oral and written communication skills.
3. Refine problem-solving skills, including critical thinking and decision-making skills.

CONTENT OBJECTIVES

The primary objective of this course is to advance the student's understanding of corporate financial reporting and analysis. The course will enable the student to:

- Understand the information contained in financial reports.
- Describe the implications of alternative accounting principles in financial reporting.
- Develop and interpret financial reports including the use of ratio analysis to evaluate the performance of a company and identify areas of high audit risk.
- Discuss ethical and legal conduct in financial reporting.
- Use accounting information to prepare forecasted financial statements.
- Use accounting information in the valuation of firms.



Please feel free to email me at: emoore@wsc.ma.edu with any questions!