STUKENT

Certificate of Completion

This Certificate is presented to

Nicole Kotula

STUKENT CERTIFIED

Financial Accounting: Financial Statement Analysis Simternship™

Completed on: **December 03, 2025**

This certificate signifies experience:

- Describe the relationships between financial statement numbers and use ratios in analyzing and describing a company's performance
- Use common-size financial statements to compare financial statements across years and between companies
- Conduct a focused examination of a company's efficiency by using asset-specific ratios
- Demonstrate how employee decisions influence the financial statement numbers and that ratios allow us to quantify the effects of those decisions
- Evaluate the DuPont framework and how return on equity can be broken out into profitability, efficiency, and leverage components
- Determine the degree of a company's financial leverage and its ability to repay loans using debt-related financial ratios