



National Taiwan University of Science and Technology

2021 Winter Program

FIN 400 Financial Statement Analysis

Course Outline

Course Code: FIN 400

Instructor: Islam Rizvanoghlu

Home Institution: University of Houston

Office Hours: TBA and by appointment

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Credit: 4

Course Description

This course is designed to help the student effectively learn financial statement analysis and be able to apply them to real world examples while thinking like a financial analyst. Financial analysts must possess an in-depth understanding of the creation and composition of financial statement, as well as the ability to appropriately interpret the relevant notes and disclosures contained therein. Students will obtain an in-depth understanding not only of the composition of the financial statements, but the fundamental accounting concepts that are the foundation of financial reporting. The course will expose students to in-depth accounting topics.

Course Textbook

Financial Reporting and Analysis, (8th ed); Revsine, Collins, Johnson, Mittelstaedt and Soffer, McGraw Hill

Detailed Course Requirements

- **Exams:** There will be Midterm and Final Exam. Each exam will make 40% of your grade. Exams will not be cumulative.
- **Problem Sets:** I will post 2 homework assignments. I will not accept late submissions. The problem sets will make 20% of your grade.



Detailed Weekly Course Schedule

Week 1

Chapter 1: The Economic and Institutional Setting for Financial Reporting

Chapter 2: Accrual Accounting and Income Determination

Chapter 4: Structure of the Balance Sheet and Statement of Cash Flows

Homework 1

Week 2

Chapter 6: Essentials of Financial Statement Analysis

Chapter 7: The Role of Financial Information in Valuation and Credit Risk Assessment

Chapter 8: The Role of Financial Information in Contracting

Midterm Exam

Week 3

Chapter 9: Receivables

Chapter 10: Inventories

Chapter 11: Long-Lived Assets

Chapter 12: Financial Instruments and Liabilities

Homework 2

Week 4

Chapter 14: Income Tax Reporting

Chapter 20: Statement of Cash Flows

Final Exam

Grading Scale:

A+:4.3——95-100

A :4.0——87-94

A -:3.7——82-86

B+:3.3——78-81

B :3.0——75-77

B -:2.7——71-74

C+:2.3——68-70



C :2.0——65-67

C -:1.7——61-64

D :1.0——55-60

E :0.0——49-54

X :0.0——0