



## Shanghai University of Finance & Economics

### 2022 Summer 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

**Email:** [irizvanoghlu@uh.edu](mailto:irizvanoghlu@uh.edu)

**Credit:** 4

**Class Hours:** This course will have 52 class hours, including 32 lecture hours, professor 8 office hours, 8-hour TA discussion sessions, 4-hour review sessions.

#### 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 & Evaluation:

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



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C -:1.7——61-64

D :1.0——55-60

E :0.0——49-54

X :0.0——0