



## **Hankuk University of Foreign Studies**

### **2022 Summer Session**

## **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 System (1 ~ 100)

The final score will be scaled and the scaled score will be used to assign a Course grade.

A+ : 95 - 100      A : 94 - 90

B+ : 89 - 85      B : 84 - 80

C+ : 79 - 75      C : 74 - 70



D +: 69 - 65

D : 64 – 60

F : Fail

