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# Hankuk University of Foreign Studies

## **2025 Summer Session**

### FIN 360 Small Business Finance

## **Course Outline**

Course Code: FIN 360

**Instructor: Victor Y. Lian** 

**Home Institution: Lynn University** 

Office Hours: TBA

Email: victor.lian@hotmail.com/ vlian@lynn.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 introduces the student to the principal areas of Small Business Finance.

- 1. Operating and Capital Budgeting
- 2. Cash Flow
- 3. "External" Financing
- 4. Performance Measurement: Financial Ratios
- 5. Taxes
- 6. Risk Management
- 7. Government and Shareholder Reporting

### **Course Objectives and Expectations:**

At the conclusion of the course, the student will have mastered the principal areas of Small Business Finance and Information Analytics, as enumerated above. An important additional outcome is to be able to clearly articulate in words complex mathematical concepts as well as to express abstract concepts by means of mathematical formulae. In a sense, students are expected to be bi-lingual, to speak words *and* math.





# Grading System (1 ~ 100)

A+: 96 - 100	A:91-95
B+:86 - 90	B:81 - 85
C+:76-80	C:71 - 75
D+: 66 - 70	D: 60 - 65
F:0-59	
Pa: Pass	Fa : Fail

# **Text:**

Accounting and Finance for Your Small Business, 2nd Edition, by Steven M. Bragg and Edwin Burton. ISBN: 978-0-471-77156-2

Week	Chapter	Topics
1	1 & 2	Budgeting for Operations
	10× M	Investing in Long-Term Assets and Capital Budgeting
2	4 & 5	Cash Flow Concerns
		Financing
3	6 & 7	Performance Measurement Systems
14	. /	Financial Analysis
4	8 & 9	Taxes and Risk Management
-		Reporting