



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 60 class hours, including 32 lecture hours, professor 8 office hours, 8-hour TA discussion sessions, 4-hour review sessions, 8-hour extra classes.

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 Investing in Long-Term Assets and Capital Budgeting
2	4 & 5	Cash Flow Concerns Financing
3	6 & 7	Performance Measurement Systems Financial Analysis
4	8 & 9	Taxes and Risk Management Reporting