



Hankuk University of Foreign Studies

2026 Winter 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

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 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.

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

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

