



FIN 404: Financial Statement Analysis

Course Details


Course Title	Financial Statement Analysis
Course Code	FIN 404
Credit Hours	3
Pre-requisites	FIN 200 & FIN 201 (highly recommended)

Class Type	Days	Time	Room
Lecture	Mon - Fri	18:00 - 21:00	902

Instructor

Instructor	Prof. Brian Yoo, USCPA
Room	902
Consultation Hours	By appointment
Email	byoo0915@gmail.com
Telephone	010-9052-2385

Mission Map

Mission Based Goals		Approximate % of Course Content	Approximate % of Assessment
Global Perspective		30%	30%
Asian Expertise		20%	30%
Creative Management Mind		30%	30%
Cross Cultural Competence		0%	0%
Social Responsibility		20%	10%
Total		100%	100%

SolBridge Mission & Course Objectives

The prime goal of the course is to deliver the promise of SolBridge. SolBridge has the mission of educating the next generation of Asian Thought leaders. The school aims to instill in our graduates a Global Perspective, Asian Expertise, a solid foundation in Management Knowledge, Cross Cultural Competence and a sense of social responsibility. This course aims to partially fulfill the following elements of Solbridge Mission: Global Perspective, Asian Expertise, Creative Management Mind and Social Responsibility.

The goal of this course is to prepare students to succeed as future business managers. Financial statements provide basic information for diagnosing a company's problems/strengths and for making key business decisions (i.e., making loan, investment, acquisition, employment and political decisions., etc.). This course will equip students to acquire necessary skills and methodologies to analyze financial statements in depth.

Course Materials

Textbook

Title: Financial Statement Analysis – International Edition

Edition: 13th edition

Author(s): Charles H. Gibson

Publisher: South-Western Cengage Learning

ISBN: 978-1-133-18940-4

Assessment Method

There are four components to assessment in this class.

Component	Weight
1. Attendance	20%
2. Midterm Examination	25%
3. Final Examination	40%
4. Homework	15%
Total	100%

Mid-term Exam (25%)

The mid-term is two-hour closed-book test, covering the first six topics. The objective of the mid-term test is to encourage students to review the knowledge they have learned on a timely basis, and help students digest and apply it.

Final Exam (40%)

The final exam will be in the form of preparing and presenting financial statement analysis report. It will be a group project where 5 students will form one group. Each group selects two companies in the same industry (competitors) and perform analysis and make comparison. At the end, each group will present their report in front of all students. The presentation time will be 20 minutes and there will be 5-10 minutes Q&A session. All students will evaluate the work of other groups. In addition, within the group, each member will evaluate other members based on their contribution to the project.

Written Assignments: All written assignments are to be typed and double-spaced and using justify paragraphing. Please include a title page with your name, student number and email address, the topic title of the assignment and the date submitted. Written submissions (hard copy) should be delivered during lecture period on the due date. Late submissions will not be entertained.

Class Participation and Engagement: Class participation and engagement is an important component of this course (and of active learning). Therefore, I expect all students to be ‘active’ participants in this course. This means attending all classes, being actively involved in class activities and thoughtful discussion, and completing all assignments.

Course Schedule (subject to change)

Course	Topic	Textbook Reading
1	Introduction, Course outline and overview	Chapter 1
2	Introduction to Financial Statements and Other Financial Reporting Topics	Chapter 1, 2
3	Balance Sheet	Chapter 3
4	Income Statement	Chapter 4
5	Basics of Analysis	Chapter 5
6	Liquidity	Chapter 6
7	Midterm	
8	Long-Term Debt Paying Ability	Chapter 7
9	Profitability	Chapter 8
10	Case Study – Nike Inc	Chapter 10
11	Financial Statement Analysis from investment analyst's view	Guest speaker
12	For the Investor	Chapter 9
13	Expanded Analysis	Chapter 11
14	Statement of Cash Flow / Final -Project presentation	Chapter 10
15	Final - Project Presentation	