

Financial Statement Analysis

Section 1

Instructor/Title	Mayumi Nakagawa
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【Course Outline / Description】

1. Course Title / Subject: Financial Statement Analysis
2. Course Outline / Description:

This course focuses on the mechanics of Financial Statements analysis by studying the global corporations' financial statements. The differences between the statements prepared under the U.S. GAAP and ones under the IFRS, and the various analysis methods are discussed.

Section 2

【Course Objectives/Goals/Learning Outcomes】

To understand about analyzing and interpreting financial statements, and making a financial decision for companies' operation.

Section 3

【Class Schedule/Class Environment, Literature and Materials】

Class Meeting	Date	Themes	Supplementary Inform
1		Introduction to the course Accounting cycles and Business	Review the materials
2		Understanding the internationally accepted Accounting Standards – USGAAP, IFRS	Understand the dif between USGAAP & IF
3		Accounting: Service Offering Business	Review the materials
4		Accounting: Merchandising Business	Review the materials
5		Accounting: Manufacturing Business	Review the materials
6		Understanding – Financial Statements: How to read the Balance Sheet	Review the materials
7		Understanding – Financial Statements: How to read the Income Statement	Review the materials
8		Understanding – Financial Statements: How to read Cash Flow Statements	Review the materials
9		Quiz 1	
10		Understanding the elements of Financial Statements - Assets	Review to understand A
11		Understanding the elements of Financial Statements - Liabilities	Review to unde Liabilities

12		Understanding the elements of Financial Statements - Equity	Review to understand Equities
13		Study how each elements are related	Review the materials
14		Study important accounts to analyze the Financial Statements - Assets	Review the materials
15		Study important accounts to analyze the Financial Statements – Liabilities	Review the materials
16		Study important accounts to analyze the Financial Statements – Equity	Review the materials
17		Quiz 2	
18		Financial Management 1	Review the materials
19		Financial Management 2	Review the materials
20		Understand about Debt financing and Equity financing	Review the materials
21		How to analyze financial condition: Diagram 1	Review about diagraming
22		How to analyze financial condition: Diagram 2	Review about diagraming
23		Case Study – the cases of financially good condition	
24		Case Study – the cases of financially bad condition	
25		How to analyze financial condition: Ratio Analysis – Profitability and Liquidity	Review the materials
26		How to analyze financial condition: Ratio Analysis – Activity and Leverage	Review the materials
27		How to analyze financial condition: Cash Flow Statement	Review the materials
28		Case Study	
29		Presentation	
30		Review	
		Final Exam	

- Possible changes on the schedule

【Textbooks/Reading Materials】

No Textbooks required. Materials are provided.

Section 4

【Learning Assessments/Grading Rubric】

Grading:

Final Exam 30%

Quiz 20%

Project 30%

Homework 20%

* regarding the project, the details will explained in class.

Section 5

【Additional Information】

References:

Financial Statement Analysis by Charlies H. Gibson

13th edition SOUTH-WESTERN CENGAGE Learning

Financial Statements for Non-Accounting People The Trilateral Approach by Katsunori
Jack Kunisada 2014, Bona Vita Corporation