

## Finance and Accounting E Financial Statements Analysis

### Section 1: Course Information and Overview:

Instructor	Mayumi Nakagawa, Associate Professor
Office / Building	Rm 902 / Main Administration Building
Office Hours	W/F 5 <sup>th</sup> period (Sat after 1:00pm by an appointment)

### Course Outline / Description:

This course focuses on understanding the mechanism of financial statements and various methods to analyze companies' financial position and operational result by reading selected companies' financial statements and Form 10-Ks.

### Section 2: Course Objective / Course Goals / Learning Outcomes:

To understand how to interpret the financial statements and how to read the Form 10-K and/or annual reports as a manager. You will learn how to present your findings on companies' financial position and operational results by learning analytical methods.

### Section 3: Class Schedule:

Class Meeting	Date	Themes	Supplementary Information
1		Introduction: Accounting and Business	Review the materials to understand the concepts
2		Understanding the internationally accepted Accounting Statements – USGAAP & IFRS	Review the materials to understand the concepts
3		Understanding three financial statements – Balance Sheet, Income Statement, & Cash Flow Statement 1	Review the materials and understand each statement and link
4		Understanding three financial statements – Balance Sheet, Income Statement, & Cash Flow Statement 2	Review the materials and understand each statement and link
5		Understanding three financial statements – Balance Sheet, Income Statement, & Cash Flow Statement 3	Review the materials and understand each statement and link
6		Understanding three financial statements – Balance Sheet, Income Statement, & Cash Flow Statement 4	Review the materials and understand each statement and link
7		Understanding three financial statements – Balance Sheet, Income Statement, & Cash Flow Statement 5	Review the materials and understand each statement and link
8		Review the trilateral approach hand-out to understand how related each statement	Understanding the structure of financial statements

9		Basic Analysis of operations 1	Understanding methods to analyze
10		Basic Analysis of operations 2	Understanding methods to analyze
11		Trilateral approach 1	Understanding the structure of financial statements
12		Trilateral approach 2	Understanding the structure of financial statements
13		Understand how to analyze Cash Flow Statements with basic method 1	Read and review the materials
14		Understand how to analyze Cash Flow Statements with basic method 2	Read and review the materials
15		Review materials	Review the material
16		Mid-term exam	Review the materials
17		Trilateral approach 1 Drawing (Single)	Understanding how to draw a diagram
18		Trilateral approach 2 Drawing (comparison)	Understanding how to draw a diagram
19		Working on projects (Drawing)	Understanding how to draw a diagram
20		Study Ratio Analysis 1	Understanding the materials
21		Study Ratio Analysis 2	Understanding the materials
22		Study Ratio Analysis 3	Understanding the materials
23		Steps to analyze financial statements 1	Review the materials
24		Steps to analyze financial statements 2	Reading the materials
25		Review for the exam	Reading the materials
26		Exam	Reading the materials
27		Finalize projects	Working on projects
28		Project	Working on projects
29		Project	Working on projects
30		Project	Working on projects

- Possible changes on the schedule

Section 4: Learning Assessments / Grading:

1. Grading:

Final Exam 20%

Mid-term 10%

Project 40%

Homework 30%

\* The details of project will be discussed in class.

2. Textbooks:

Materials are provided.