

Syllabus 2020 Spring Semester

Section 1: Course Information and Overview:

1. Course Title / Subject: Financial Statement Analysis

2. Course Outline / Description:

This course focuses on understanding the mechanism of Financial Statements and how to analyze the statements as managers by utilizing the Financial Statements issued by the globally operated corporations including Japanese companies. Through reading various companies' financial statements, the differences between the statements prepared under the U.S. GAAP and the IFRS are taught. At the same time, the some different types of methods to analyze the statements are discussed. Having basic accounting knowledge is recommended.

3. Instructor and Title: Mayumi Nakagawa, Associate Professor

Office / Building: #902 (Main Building)

Office Hours (Days / Hours): W-F 5 & 6th period and others by an appointment

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

To understand how to interpret and analyze various financial statements, and how to make a decision as managers.

Section 3: Class Schedule:

Class Meeting	Date	Themes	Supplementary Information
1	1/29	Introduction to the course Accounting cycles and Business	Review the materials
2	1/30	Understanding the internationally accepted Accounting Standards 1 – USGAAP, IFRS	Understand financial statements
3	2/5	Understanding the internationally accepted Accounting Standards 2 – USGAAP, IFRS	Understand financial statements
4	2/6	Understanding – Financial Statements: How to read the Balance Sheet 1	Review about Balance Sheets
5	2/12	Understanding – Financial Statements: How to read the Balance Sheet 2	Review about Balance Sheets
6	2/13	Understanding – Financial Statements: How to read the Income Statement 1	Review about Income Statements
7	2/19	Understanding – Financial Statements: How to read the Income Statement 2	Review about Income Statements
8	2/20	Understanding – Financial Statements: How to read Cash Flow Statement	Review about Cash Flow Statements
9	2/26	How the Financial Statements are related 1	Review the materials

10	2/27	How the Financial Statements are related 2	Review the materials
11	3/4	Understanding – Financial Statements: Merchandise and Manufacturing industries	Review the materials
12	3/5	Review: Financial statements and typical accounting tiles	Review the materials
13	3/11	Mid-term Exam	
14	3/12	Purpose of analyzing Financial Statements	Review the materials
		Spring Break (March 14-22)	
15	3/25	How to analyze Financial Statements – various methods	Review the materials
16	3/26	How to analyze financial condition: Diagram 1	Understand and prepare the drawings
17	4/1	How to analyze financial condition: Diagram 2	Understand and prepare the drawings
18	4/2	How to analyze financial condition: Diagram 3	Understand and prepare the drawings
19	4/8	How to analyze financial condition: Cash Flow Statement 1	Review the materials
20	4/9	How to analyze financial condition: Cash Flow Statement 2	Review the materials
21	4/15	Case Study 1 – the cases of financially good condition	Review the materials
22	4/16	Case Study 2– the cases of financially “Excess of Debt”	Review the materials
23	4/22	Case Study 3– the cases of struggling or expanding business	Review about diagraming
24	4/23	How to analyze financial condition: Ratio Analysis – Profitability and Liquidity	Review the materials
25	4/29	How to analyze financial condition: Ratio Analysis – Activity and Leverage	Review the materials
26	4/30	Comparison between Drawing and Ratio Analysis	Review the materials
27	5/7	Case study 1	Prepare a draft of project
		5/4 – 5/6 National Holidays	
28	5/13	Presentation	Prepare a draft of project
29	5/14	Presentation	
30	5/20	Review	
		Final Exam (May 21-25)	

- Possible changes on the schedule

Section 4: Learning Assessments / Grading:

1. Grading:

Final Exam 30%

Mid-term 30%

Project 30%

Homework 10%

* regarding the project, the details will be discussed in class.

2. Textbooks:

Materials are provided.

3. References:

Financial Statement Analysis by Charles 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