Spring, 2005 – Langone Class Schedule

B10.2302: Financial Reporting & Analysis

Thursday, 6:00 – 9:00, KMEC 3-70

Thursday, February 10 - Thursday, May 5

week of (#’s are chapter #’s)

Thursday:
Feb 10  Income Statement, Earnings Management, Accounting Changes
        1,2 (48-73), 3(126-132), 5 (247-250), 6 (282-288), 7 (357-359)
        Receivables 8(except 405-412)
Feb 17   Receivables, cont’d
        Inventories 9 (+ App. C)
Feb 24   Inventories, cont’d
        Inventories, cont’d
Mar  3   Liabilities 11 (except 583-601)
        Off- B/S Liabilities 11 (583-585), 16 (891-895)
Mar 10  Off- B/S Liabilities, cont’d
        Leases 12
        *Midterm Exam (thru leases)*
Mar 17  Spring Break
Mar 24  Leases cont’d
Mar 31  Taxes 13
week of (#’s are chapter #’s)

Thursday:
Apr 7                Pensions 14

Apr 14              Pensions, cont’d

Apr 21            EPS 15 (836-842)
Executive Compensation  15 (842-854)

Apr 28            Owners’ Equity 15 (821-836, 854-859)

May 5             Final Exam (in class)

The course text is *Financial Reporting and Analysis* by Lawrence Revsine, Daniel W. Collins, and W. Bruce Johnson (Prentice Hall), *Third Edition*. I refer to the text as RCJ. Additional materials, which may be helpful for students

1. Powerpoint slides for the class, examples from financial statements, and articles of interest from the popular press, can be found on the course’s Blackboard site, organized under each topic.

2. Teaching notes (condensed chapters on each topic) and solutions to all RCJ problems can be found on the course’s Blackboard site, organized under each topic.

3. Any additional materials will be distributed by the professor.

Grading is as follows: Midterm 25%, Cases 30%, Final 35%, Class participation 10%. The cases are 1. take-home mini-cases (approx. one page) on each topic that we cover (i.e., dealing with a specific disclosure) that are done individually, and 2. a group project which is an analysis of a financial statement of your choosing, applying the techniques we learn in this course. You should work in groups of 4 or 5. On the date shown in the syllabus, you will hand in your case write-up, and be prepared to discuss the case in class. We will devote the class session to a discussion of the cases.

Last but not least, I expect everyone to be on time to class, to bring their name cards, and to be prepared to discuss the day’s homework assignment.