Spring, 2006 – Langone Class Schedule

B10.2302: Financial Reporting & Analysis

Wednesday, 6:00 – 9:00, KMEC 5-140 (or 3-90)

Wednesday, February 8 - Wednesday, May 3

week of (#’s are chapter #’s)

Wednesday:
Feb 8   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 15  Receivables, cont’d
        Inventories 9 (+ App. C)

Feb 22  Inventories, cont’d
        Inventories, cont’d

Mar 1   Liabilities 11 (except 583-601)
        Off- B/S Liabilities 11 (583-585), 16 (891-895)

Mar 8   Off- B/S Liabilities, cont’d
        Leases 12
        Midterm Exam (thru leases)

Mar 15  Spring Break

Mar 22  Leases cont’d

Mar 29  Taxes 13
week of (#’s are chapter #’s)

Thursday:
Apr 5                Pensions 14
Apr 12              Pensions, cont’d
Apr 19            EPS 15 (836-842)
                      Executive Compensation 15 (842-854)
Apr 26            Owners’ Equity 15 (821-836, 854-859)
May 3             Final Exam (in class)

course materials
1. The course text is Financial Reporting and Analysis, by Lawrence Revsine, Daniel W. Collins, and Bruce Johnson (Prentice Hall), 3rd Edition. I refer to the text as RCJ. The text is recommended; it is not required.

2. Powerpoint slides, examples of financial statements, and articles from the popular press can be found on the course’s Blackboard site under Course Documents, organized by topic.

3. Solutions to all RCJ problems can also be found on the course’s Blackboard site under Assignments.

4. Problems from RCJ that will be assigned for homework can be found on the course’s Blackboard site under Assignments.

Grading and assignments
Grading is as follows: Midterm 25%, Cases 30%, Final 35%, Class participation 10%. The midterm and final are both in-class, open book and open note.

The cases are take-home mini-cases or quizzes (approx. one page) on each topic that we cover (i.e., dealing with a specific disclosure). They will be handed out on Wednesday, and due the following Monday, and must be done individually.

There is 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.