

**SYLLABUS**  
**FINANCIAL STATEMENT ANALYSIS and BUSINESS PRACTICES for**  
**LAWYERS**  
**SPRING, 2023**

Course 5361  
Section 14001

Semester: Spring, 2023 TTh 6:00pm – 7:30pm  
Professor: Daniel Brennan  
9danielbrennan9@gmail.com  
Ph. 713-502-9709  
Location: Law  
Text: Financial Accounting in an Economic Context, 11<sup>th</sup> Edition  
By Jamie Pratt ISBN 978-1-119-68885-3  
Office Hours; By appointment

Course Summary:

Financial Statement Analysis and Business Practices for Lawyers is a graduate level course that will cover introductory financial reporting and financial analysis. Study in this course will include the introduction to the mechanics of financial accounting, the building of financial statements, reporting and analysis of financial information and overview of accounting principles and procedures. Certain business and financial practices, including financing techniques and valuation procedures, are covered.

The reporting of the financial and operating results of the business entity through the financial statements is a major objective of any company or organization. This course will give the student knowledge of the reporting requirements of public companies, how the information in the financial statements is used and analyzed and how the information is accounted for and derived in the form of financial statements. We will also cover methods of using financial statement information as decision makers in evaluating companies and how lawyers might use this information in their practices.

The order of course topics will follow the textbook chapters.

Grades: Based on Final Exam (80%) and Investment Project (20%). Final exam will be given on the date indicated on the final exam schedule.

Final Exam:

- Multiple choice/Short answer essay
- This is an “open materials” exam. You may use text (hard copy only), notes and outlines. You may not communicate or collaborate with anyone in the exam. You may not use any live or electronic retrieval/computer source during the exam.

- Time allotted – The final exam is three hours in length.
- Exam Materials – The exam will be in two parts; the multiple choice questions and the essay questions .

Note that the Counseling and Psychological Services (CAPS) can help students who are having difficulties managing stress, adjusting to the demands of a professional program or feeling sad and hopeless. The student can reach CAPS ([www.uh.edu/caps](http://www.uh.edu/caps)) by calling 713-743-5454 during and after business hours for routine appointments. If the student or someone they know is in crisis they can join the “Let’s Talk” program, a drop-in consultation service at convenient locations and hours around campus. [www.uh.edu/caps/outreach/lets\\_talk](http://www.uh.edu/caps/outreach/lets_talk)