

SYLLABUS

FINANCIAL STATEMENT ANALYSIS and BUSINESS PRACTICES for LAWYERS

SPRING, 2026

Course: 5361 Section: 12972

Class time/days of meeting: M-W 6:00pm – 7:30pm

Professor: Daniel Brennan

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Room:

Email: 9danielbrennan9@gmail.com

Location: Law

Office Hours: By appointment

Text: Financial Accounting in an Economic Context, 11th Edition

By Jamie Pratt ISBN 978-1-119-68885-3

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 (70%) and Investment Project (30%). 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 .

Learning Objectives/Outcomes/Goals

From taking this course, students will be able to read and understand the financial statements of public companies, demonstrate the ability to analyze financial information to determine proper valuations of a company and know the sources of the information contained within the financial statements.

General University Information, Policies, and Resources

A. Mental Health and Wellness Resources

The University of Houston has a number of resources to support students' mental health and overall wellness, including CoogsCARE and the UH Go App. UH Counseling and Psychological Services (CAPS) offers 24/7 mental health support for all students, addressing various concerns like stress, college adjustment and sadness. CAPS provides individual and couples counseling, group therapy, workshops and connections to other support services on and off-campus. For assistance visit uh.edu/caps, call 713-743-5454, or visit a Let's Talk location in person or virtually. Let's Talk are daily, informal confidential consultations with CAPS therapists where no appointment or paperwork is needed. The Student Health Center offers a Psychiatry Clinic for enrolled UH students. Call 713- 743-5149 during clinic hours, Monday through Friday 8 a.m. - 4:30 p.m. to schedule an appointment. The A.D. Bruce Religion Center offers spiritual support and a variety of programs centered on well-being. Need Support Now? - If you or someone you know is struggling or in crisis, help is available. Call CAPS crisis support 24/7 at 713-743-5454, or the National Suicide and Crisis Lifeline: call or text 988, or chat 988lifeline.org.

B. Title IX/Sexual Misconduct

Per the UHS Sexual Misconduct Policy, your instructor is a "responsible employee" for reporting purposes under Title IX regulations and state law and must report incidents of sexual misconduct (sexual harassment, non-consensual sexual contact, sexual assault, sexual exploitation, sexual intimidation, intimate partner violence, or stalking) about which they become aware to the Title IX office. Please know there are places on campus where you can make a report in confidence. You can find more information about resources on the Title IX website at <https://uh.edu/equal-opportunity/title-ix-sexual-misconduct/resources/>.

C. Reasonable Academic Adjustments/Auxiliary Aids

The University of Houston is committed to providing an academic environment and educational programs that are accessible for its students. Any student with a disability who is experiencing barriers to learning, assessment or participation is encouraged to contact the Justin Dart, Jr. Student Accessibility Center (Dart Center) to learn more about academic accommodations and support that may be available to them. Students seeking academic accommodations will need to register with the Dart Center as soon as possible to ensure timely implementation of approved accommodations. Please contact the Dart

Center by visiting the website: <https://uh.edu/accessibility/> calling (713) 743-5400, or emailing jdcenter@Central.UH.EDU.

D. Recording of Class

Students may not record all or part of class, livestream all or part of class, or make/distribute screen captures, without advanced written consent of the instructor. If you have or think you may have a disability such that you need to record class-related activities, please contact the Justin Dart, Jr. Student Accessibility Center. If you have an accommodation to record class related activities, those recordings may not be shared with any other student, whether in this course or not, or with any other person or on any other platform. Classes may be recorded by the instructor. Students may use instructor's recordings for their own studying and notetaking. Instructor's recordings are not authorized to be shared with anyone without the prior written approval of the instructor. Failure to comply with requirements regarding recordings will result in a disciplinary referral to the Dean of Students Office and may result in disciplinary action.

E. Webcams

Access to a webcam is required for students who have received permission to participate remotely in this course. Webcams must be turned on during class where student has received permission to access the class remotely and during any monitored assessment.

F. Security Escorts and Cougar Ride

UHPD continually works with the University community to make the campus a safe place to learn, work, and live. The security escort service is designed for the community members who have safety concerns and would like to have a Security Officer walk with them, for their safety, as they make their way across campus. Based on availability either a UHPD Security Officer or Police Officer will escort students, faculty, and staff to locations beginning and ending on campus. If you feel that you need a Security Officer to walk with you for your safety, please call 713-743-3333. Arrangements may be made for special needs. Parking and Transportation Services also offers a late-night, on-demand shuttle service called "Cougar Ride" that provides rides to and from all on-campus shuttle stops, as well as the MD Anderson Library, Cougar Village/Moody Towers and the UH Technology Bridge. Rides can be requested through the UH Go app. Days and hours of operation can be found at <https://uh.edu/af-university-services/parking/cougar-ride/>.

G. Syllabus Changes

Please note that the instructor may need to make modifications to the course syllabus. Notice of such changes will be announced as quickly as possible through in class announcements or by e-mail.

General Law Center Information, Policies and Resources

A. Honor Code

The UHLC Honor Code applies to all aspects of this course. You are responsible for knowing all Honor Code provisions and for complying with the Honor Code. Please inquire if you have any questions regarding how the Honor Code's provisions apply to specific activities or situations related to this course. Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to comply with the Honor Code in relation to this course and to comply with the instructions in the course syllabus.

B. AI Generated Text

The software technology known as artificial intelligence has recently expanded its capability to generate text (AI Generated Text). Examples of the technology include what are known as “generative” large language models (LLMs), and a specific implementation what is well known in the general public is ChatGPT. These systems can generate text in response to prompts and/or input of other text/documents/code/images. The output, the AI Generated Text, appears to have human-mimicking “intelligence” and is thus potentially usable as a substitute for written work product one might generate themselves. AI Generated Text can include computer code or programs as well as human language content.

Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to not prompt, generate, obtain, read, or use any AI Generated Text in relation to any activity or assessment in this course. This applies to AI Generated Text from yourself or others. This pledge includes that your assessment work product in the course is without any contribution from AI Generated Text. This specifically extends to the plagiarism policy and unauthorized aid/materials parts of the Honor Code: AI Generated Text will be treated as from another/other in applying the plagiarism policy to this course. The term “assessment” means any work product generated for this course that is submitted to the instructor or presented in a class session, regardless whether it is graded content or not. Assessments include mid-terms and final exams. AI Generated Text may not be used in the development or drafting of any assessments created by you in a non-proctored environment, such as a “take-home” final examination unless specified as an exception below. The parts of the Honor Code that refer to unauthorized materials or aid are specifically prohibited from any use of AI Generated Text in this course unless specified as an exception below.

The following activities are exceptions to the immediately preceding paragraph; the intent of these exceptions is to allow use of AI Generated Text for specifically and narrowly defined activities in relation to this course:

- Creating content for an outline that you use to summarize the course content for study purposes only
- “conversing” with the AI Generated Text software system to create hypotheticals to better understand course content, alone or with others

- checking text drafted by you for misspellings, grammar and punctuation errors, strength and clarity of prose, verbosity, effective transitional language and thesis sentences, word choice, excessive passive voice, and like things

These exceptions are study aids and are not intended to suggest this professor's belief in the infallibility of AI generated outcomes. As always the best source of information in this course are the lectures/class discussion. Students should feel free to consult with me for clarification of various issues and topics in this course.