

Tamkang University Academic Year 106, 1st Semester Course Syllabus

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| Course Title | FINANCIAL STATEMENT ANALYSIS | Instructor | CHIEN-HENG CHANG |
| Course Class | TLWXB2A BACHELOR'S PROGRAM IN GLOBAL FINANCIAL MANAGEMENT (ENGLISH-TAUGHT PROGRAM), 2A | Details | <ul style="list-style-type: none"> ◆ Selective ◆ One Semester ◆ 3 Credits |
| Departmental Aim of Education | | | |
| <ul style="list-style-type: none"> I. Learning and instanding international financial theory. II. Learn to plan the future. III. Enhance the ability of practical analysis. IV. Increase the team research ability. V. Master the international financial pulsation. VI. Cultivate morality and global civilization. | | | |
| Departmental core competences | | | |
| <ul style="list-style-type: none"> A. The student to have a basic knowledge of international financial management theory and practice. B. To have a good grounding of relevant financial laws. C. To understand the basic moral principles within the international financial industry. D. To have a global perspective of the subject and a basic command of foreign language abilities. E. To obtain international professional qualifications that will aid their future career. F. To obtain a basic ability to examine domestic and global financial situations. | | | |
| Course Introduction | <p>This course is designed to help students to utilize the theoretical concepts of accounting and financial tools to analyzing the value of business through financial statements. The course covers business analysis, valuation tools, and valuation application. This course also helps students apply your economics/accounting/finance skills to problems from today's business news to help us understand what is contained in financial reports, why firms report certain information, and how to be a sophisticated user of this information.</p> | | |
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The Relevance among Teaching Objectives, Objective Levels and Departmental core competences

I. Objective Levels (select applicable ones) :

- (i) Cognitive Domain : C1-Remembering, C2-Understanding, C3-Applying,
C4-Analyzing, C5-Evaluating, C6-Creating
- (ii) Psychomotor Domain : P1-Imitation, P2-Mechanism, P3-Independent Operation,
P4-Linked Operation, P5-Automation, P6-Origination
- (iii) Affective Domain : A1-Receiving, A2-Responding, A3-Valuing,
A4-Organizing, A5-Characterizing, A6-Implementing

II. The Relevance among Teaching Objectives, Objective Levels and Departmental core competences :

- (i) Determine the objective level(s) in any one of the three learning domains (cognitive, psychomotor, and affective) corresponding to the teaching objective. Each objective should correspond to the objective level(s) of ONLY ONE of the three domains.
- (ii) If more than one objective levels are applicable for each learning domain, select the highest one only. (For example, if the objective levels for Cognitive Domain include C3, C5, and C6, select C6 only and fill it in the boxes below. The same rule applies to Psychomotor Domain and Affective Domain.)
- (iii) Determine the Departmental core competences that correspond to each teaching objective. Each objective may correspond to one or more Departmental core competences at a time. (For example, if one objective corresponds to three Departmental core competences: A, AD, and BEF, list all of the three in the box.)

| No. | Teaching Objectives | Relevance | |
|-----|---|------------------|-------------------------------|
| | | Objective Levels | Departmental core competences |
| 1 | Learning the process and the analyzing tools of business valuation. | P2 | ADE |
| 2 | Utilizing the accounting and financial tools to evaluate the value of Taiwanese corporations. | C5 | ADEF |

Teaching Objectives, Teaching Methods and Assessment

| No. | Teaching Objectives | Teaching Methods | Assessment |
|-----|---|--------------------------------|----------------------------------|
| 1 | Learning the process and the analyzing tools of business valuation. | Lecture, Discussion, Practicum | Report, Participation |
| 2 | Utilizing the accounting and financial tools to evaluate the value of Taiwanese corporations. | Discussion, Practicum | Practicum, Report, Participation |
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This course has been designed to cultivate the following essential qualities in TKU students

| Essential Qualities of TKU Students | Description |
|---|---|
| ◇ A global perspective | Helping students develop a broader perspective from which to understand international affairs and global development. |
| ◇ Information literacy | Becoming adept at using information technology and learning the proper way to process information. |
| ◇ A vision for the future | Understanding self-growth, social change, and technological development so as to gain the skills necessary to bring about one's future vision. |
| ◇ Moral integrity | Learning how to interact with others, practicing empathy and caring for others, and constructing moral principles with which to solve ethical problems. |
| ◇ Independent thinking | Encouraging students to keenly observe and seek out the source of their problems, and to think logically and critically. |
| ◇ A cheerful attitude and healthy lifestyle | Raising an awareness of the fine balance between one's body and soul and the environment; helping students live a meaningful life. |
| ◇ A spirit of teamwork and dedication | Improving one's ability to communicate and cooperate so as to integrate resources, collaborate with others, and solve problems. |
| ◇ A sense of aesthetic appreciation | Equipping students with the ability to sense and appreciate aesthetic beauty, to express themselves clearly, and to enjoy the creative process. |

Course Schedule

| Week | Date | Subject/Topics | Note |
|------|--------------------------|--|------------------------|
| 1 | 106/09/18 ~ 106/09/24 | Introduction | |
| 2 | 106/09/25 ~ 106/10/01 | Before financial analysis | |
| 3 | 106/10/02 ~ 106/10/08 | Ch 1. Introduction to Financial Reporting. | Finalize the team list |
| 4 | 106/10/09 ~ 106/10/15 | Ch 2. Introduction to Financial Statements and Other Financial Reporting Topics. | |
| 5 | 106/10/16 ~ 106/10/22 | Ch 3. Balance Sheet. | |
| 6 | 106/10/23 ~ 106/10/29 | Ch 4. Income Statement. | |
| 7 | 106/10/30 ~ 106/11/05 | Ch 5. Basics of Analysis. | |
| 8 | 106/11/06 ~ 106/11/12 | Ch 6. Liquidity of Short-Term Assets; Related Debt-Paying Ability. | |
| 9 | 106/11/13 ~ 106/11/19 | Wall Street 1987 | |
| 10 | 106/11/20 ~ 106/11/26 | Midterm Exam Week | |
| 11 | 106/11/27 ~ 106/12/03 | Ch 7. Long-Term Debt-Paying Ability. | |
| 12 | 106/12/04 ~ 106/12/10 | Ch 8. Profitability. | |

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| 13 | 106/12/11 ~ 106/12/17 | Ch 9. For the Investor. | |
| 14 | 106/12/18 ~ 106/12/24 | Midterm Exam & Wall Street 2010 | |
| 15 | 106/12/25 ~ 106/12/31 | Term project | |
| 16 | 107/01/01 ~ 107/01/07 | Term project | |
| 17 | 107/01/08 ~ 107/01/14 | Term project | |
| 18 | 107/01/15 ~ 107/01/21 | Final Exam Week | |
| Requirement | <p>1. Taking this class, you are required to have taken the basic accounting courses before. The attendance is important for this course, make sure you can present every class.</p> <p>2. Please join the Moodle class "106_1_3285 Financial Statement Analysis" to access to course content / lecture files and upload your project.</p> <p>3. Student teams will be responsible for performing a complete 3-years (2014-2016) analysis/valuation of a company of your choice during the semester and presenting their project during the semester.</p> <p>4. Instructions for Team Project: I will provide additional guidance on the form of final comprehensive analysis paper and content of the projects throughout the semester.</p> <p>5. Guidelines for company picks:</p> <p>a. I recommend that you avoid analyzing a bank, insurance company, or any other type of financial institution.</p> <p>b. I suggest you pick a company that has at least 4 years of historical financial statements.</p> <p>c. Foreign companies are welcome.</p> | | |
| Teaching Facility | Computer, Projector | | |
| Textbook(s) | financial statement analysis, 13th edition (international edition), Gibson. | | |
| Reference(s) | <p>Business Analysis and Valuation IFRS edition, 2nd edition, Palepu, Healy, and Peek</p> <p>Valuation: Measuring and Managing the Value of Companies, 4th edition, Tim Koller et al.</p> <p>Financial Statement Analysis and Security Valuation, 4th edition, Penman, S. H., NY, USA: The McGraw-Hill.</p> | | |
| Number of Assignment(s) | (Filled in by assignment instructor only) | | |
| Grading Policy | <p>◆ Attendance : 30.0 % ◆ Mark of Usual : % ◆ Midterm Exam : 40.0 %</p> <p>◆ Final Exam : %</p> <p>◆ Other (Term Project) : 30.0 %</p> | | |
| Note | <p>This syllabus may be uploaded at the website of Course Syllabus Management System at http://info.ais.tku.edu.tw/csp or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at http://www.acad.tku.edu.tw/CS/main.php.</p> <p>✘ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</p> | | |