

## Tamkang University Academic Year 107, 1st Semester Course Syllabus

Course Title	FINANCIAL STATEMENT ANALYSIS	Instructor	SUE CHIN YANG
Course Class	TLQXM2A MASTER'S PROGRAM IN BUSINESS AND MANAGEMENT (ENGLISH-TAUGHT PROGRAM), 2A	Details	<ul style="list-style-type: none"> <li>◆ Selective</li> <li>◆ One Semester</li> <li>◆ 3 Credits</li> </ul>
<b>Departmental Aim of Education</b>			
<ul style="list-style-type: none"> <li>I. Develop a business and management perspective for students.</li> <li>II. Train the professionals in the integrated fields of business and management.</li> <li>III. Cultivate the talents with both theory and practices in business and management.</li> </ul>			
<b>Departmental core competences</b>			
<ul style="list-style-type: none"> <li>A. Provide the basic knowledge of both theory and practices.</li> <li>B. Enhance the practical training for the current trends.</li> <li>C. Cultivate the ethics in business and management.</li> <li>D. Obtain the ability of analyzing industrial and business problems.</li> </ul>			
<b>Course Introduction</b>	<p>This course provides comprehensive coverage of financial statements issues by analyzing applications. Topics in the course include: analyzing financing activities, cash flow analysis, prospective analysis, credit analysis and equity analysis and valuation.</p>		

**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-Charaterizing, 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	Students can learn how to read, understand, and analyze the financial statements of actual companies.	C4	ABCD

**Teaching Objectives, Teaching Methods and Assessment**

No.	Teaching Objectives	Teaching Methods	Assessment
1	Students can learn how to read, understand, and analyze the financial statements of actual companies.	Lecture, Problem solving	Written test, Report

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	107/09/10~ 107/09/16	chapter 1 introduction to financial reporting	
2	107/09/17~ 107/09/23	chapter 1 introduction of inancial reporting	
3	107/09/24~ 107/09/30	chapter 2 introduction to financial statements	
4	107/10/01~ 107/10/07	chapter 3 balance sheet	
5	107/10/08~ 107/10/14	chapter 3 balance sheet	
6	107/10/15~ 107/10/21	case study	
7	107/10/22~ 107/10/28	chapter 4 income statement	
8	107/10/29~ 107/11/04	chapter 5 basics of analysis	
9	107/11/05~ 107/11/11	chapter 5 basics of analysis	
10	107/11/12~ 107/11/18	mid-term exam.	
11	107/11/19~ 107/11/25	case study	
12	107/11/26~ 107/12/02	chapter 6 liquidity of short-term assets	

13	107/12/03 ~ 107/12/09	chapter 7 long-term debt-paying ability	
14	107/12/10 ~ 107/12/16	chapter 8.9 profitability	
15	107/12/17 ~ 107/12/23	chapter 10 statement of cash flows	
16	107/12/24 ~ 107/12/30	case study	
17	107/12/31 ~ 108/01/06	case study	
18	108/01/07 ~ 108/01/13	Final exam	
Requirement			
Teaching Facility	Computer		
Textbook(s)			
Reference(s)			
Number of Assignment(s)	(Filled in by assignment instructor only)		
Grading Policy	◆ Attendance :           %   ◆ Mark of Usual : 30.0 %   ◆ Midterm Exam : 35.0 % ◆ Final Exam :   35.0 % ◆ Other <   > :           %		
Note	This syllabus may be uploaded at the website of Course Syllabus Management System at <a href="http://info.ais.tku.edu.tw/csp">http://info.ais.tku.edu.tw/csp</a> or through the link of Course Syllabus Upload posted on the home page of TKU Office of Academic Affairs at <a href="http://www.acad.tku.edu.tw/CS/main.php">http://www.acad.tku.edu.tw/CS/main.php</a> . <b>※ Unauthorized photocopying is illegal. Using original textbooks is advised. It is a crime to improperly photocopy others' publications.</b>		