

Tamkang University Academic Year 112, 2nd Semester Course Syllabus

Course Title	FINANCIAL STATEMENTS ANALYSIS	Instructor	HWANG, TIEN-WEI
Course Class	TLAXB4P DEPARTMENT OF ACCOUNTING, 4P	Details	<ul style="list-style-type: none"> ◆ General Course ◆ Selective ◆ One Semester
Relevance to SDGs	SDG4 Quality education SDG8 Decent work and economic growth SDG9 Industry, Innovation, and Infrastructure		
D e p a r t m e n t a l A i m o f E d u c a t i o n			
<ul style="list-style-type: none"> I. Become proficient at accounting skills. II. Enhance information system knowledge. III. Able to integrate multiple fields. IV. Uphold ethics & morality standards. V. Further humanity awareness. VI. Cultivate international perspective. VII. Develop macro-view of the future. 			
Subject Departmental core competences			
<ul style="list-style-type: none"> A. Equip students with capability in professional accounting knowledge.(ratio:50.00) B. Equip students with capability in global mobility.(ratio:10.00) C. Social responsibility and professional ethics.(ratio:30.00) D. Commuication, coordination and teamwork skills.(ratio:10.00) 			
Subject Schoolwide essential virtues			
<ul style="list-style-type: none"> 1. A global perspective. (ratio:10.00) 2. Information literacy. (ratio:10.00) 3. A vision for the future. (ratio:10.00) 4. Moral integrity. (ratio:25.00) 5. Independent thinking. (ratio:30.00) 6. A cheerful attitude and healthy lifestyle. (ratio:5.00) 7. A spirit of teamwork and dedication. (ratio:5.00) 			

8. A sense of aesthetic appreciation. (ratio:5.00)

Course Introduction

Discover the intricacies of financial statements and their vital role in valuation through this course. We'll cover various accounting methods, including cash and accrual accounting, and delve into discounted cash flow valuation techniques. Explore how accrual accounting impacts pricing book values and earnings. With a focus on active investing, learn to analyze businesses using financial statements, evaluating essential elements like shareholders' equity, balance sheets, income statements, and cash flow statements.

The correspondences between the course's instructional objectives and the cognitive, affective, and psychomotor objectives.

Differentiate the various objective methods among the cognitive, affective and psychomotor domains of the course's instructional objectives.

- I. Cognitive : Emphasis upon the study of various kinds of knowledge in the cognition of the course's veracity, conception, procedures, outcomes, etc.
- II.Affective : Emphasis upon the study of various kinds of knowledge in the course's appeal, morals, attitude, conviction, values, etc.
- III.Psychomotor: Emphasis upon the study of the course's physical activity and technical manipulation.

No.	Teaching Objectives	objective methods
1	Introduce students to the fundamentals of investing and valuation, underscoring the importance of financial statements.	Cognitive
2	Explore how accrual accounting influences the pricing of book values and earnings, offering practical insights into valuation techniques.	Cognitive
3	Develop the skills to analyze crucial components of financial statements, such as shareholders' equity, balance sheets, income statements, and cash flow statements.	Psychomotor

The correspondences of teaching objectives : core competences, essential virtues, teaching methods, and assessment

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	ABCD	12345678	Lecture, Discussion	Testing, Discussion(including classroom and online), Report(including oral and written)

2	ABCD	12345678	Lecture, Discussion	Testing, Discussion(including classroom and online), Report(including oral and written)
3	ABCD	12345678	Lecture, Discussion	Testing, Discussion(including classroom and online), Report(including oral and written)

Course Schedule

Week	Date	Course Contents	Note
1	113/02/19 ~ 113/02/25	Introduction; Ch 1 Introduction to investing and valuation	
2	113/02/26 ~ 113/03/03	No Class- Official	
3	113/03/04 ~ 113/03/10	Ch 2 Introduction to the financial statements	
4	113/03/11 ~ 113/03/17	Ch 3 How financial statements are used in valuation	
5	113/03/18 ~ 113/03/24	Ch 4 Cash accounting, accrual accounting, and discounted cash flow valuation	
6	113/03/25 ~ 113/03/31	Ch 5 Accrual accounting and valuation: pricing book values	
7	113/04/01 ~ 113/04/07	No Class- Official	
8	113/04/08 ~ 113/04/14	Ch 6 Accrual accounting and valuation: pricing earnings	
9	113/04/15 ~ 113/04/21	Midterm Exam Week	
10	113/04/22 ~ 113/04/28	Ch 7 Valuation and active investing	
11	113/04/29 ~ 113/05/05	Ch 8 Viewing the business through the financial statements	
12	113/05/06 ~ 113/05/12	Ch 9 The analysis of the statement of shareholders' equity	
13	113/05/13 ~ 113/05/19	Ch 10 The analysis of the balance sheet and income statement	
14	113/05/20 ~ 113/05/26	Ch 11 The analysis of the cash flow statement	
15	113/05/27 ~ 113/06/02	Graduate Exam Week	
16	113/06/03 ~ 113/06/09		
17	113/06/10 ~ 113/06/16		

18	113/06/17 ~ 113/06/23	
Key capabilities	self-directed learning International mobility Problem solving	
Interdisciplinary		
Distinctive teaching		
Course Content	Logical Thinking	
Requirement		
Textbooks and Teaching Materials	Using teaching materials from other writers:Textbooks Name of teaching materials: Stephen Penman. Financial Statement Analysis and Security Valuation. (ISBN: 9780071326407)	
References		
Grading Policy	<p>◆ Attendance : % ◆ Mark of Usual : % ◆ Midterm Exam : 35.0 %</p> <p>◆ Final Exam : 35.0 %</p> <p>◆ Other 〈Participation〉 : 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>	