### Tamkang University Academic Year 114, 1st Semester Course Syllabus

Course Title	FINANCIAL STATEMENT ANALYSIS	Instructor	SUE CHIN YANG
Course Class	TLBAB2A  DEPARTMENT OF BANKING AND FINANCE  DIVISION OF GLOBAL FINANCIAL  MANAGEMENT (ENGLISH-TAUGHT PROGRAM),	Details	<ul><li>General Course</li><li>Selective</li><li>One Semester</li><li>3 Credits</li></ul>
Relevance to SDGs	2A SDG1 No poverty		

#### Departmental Aim of Education

- I. Learning and instanding international financial theory.
- II. Learn to plan the future.
- ${\rm I\hspace{-.1em}I\hspace{-.1em}I}$ . Enhance the ability of practical analysis.
- IV. Increase the team research ability.
- V. Master the international financial pulsation.
- VI. Cultivate morality and global civilization.

#### Subject Departmental core competences

- A. The student to have a basic knowledge of international financial management theory and practice.(ratio:30.00)
- B. To have a good grounding of relevant financial laws.(ratio:5.00)
- C. To understand the basic moral principles within the international financial industry. (ratio:5.00)
- D. To have a global perspective of the subject and a basic command of foreign language abilities.(ratio:10.00)
- E. To obtain international professional qualifications that will aid their future career. (ratio:30.00)
- F. To obtain a basic ability to examine domestic and global financial situations.(ratio:20.00)

#### Subject Schoolwide essential virtues

- 1. A global perspective. (ratio:25.00)
- 2. Information literacy. (ratio:10.00)
- 3. A vision for the future. (ratio:20.00)

- 4. Moral integrity. (ratio:5.00)
- 5. Independent thinking. (ratio:10.00)
- 6. A cheerful attitude and healthy lifestyle. (ratio:10.00)
- 7. A spirit of teamwork and dedication. (ratio:15.00)
- 8. A sense of aesthetic appreciation. (ratio:5.00)

## Course Introduction

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.

# 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	Students can learn how to read, understand, and analyze the	Cognitive
	financial statements of actual companies.	

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

No.	Core Competences	Essential Virtues	Teaching Methods	Assessment
1	ABCDEF	12345678	Lecture, Discussion, Publication	Testing, Study Assignments, Discussion(including classroom and online), Practicum, Report(including oral and written), Activity Participation

Veek	Date	Course Contents	Note	
1	114/09/15 ~ 114/09/21	chapter 1 introduction to financial reporting		
2	114/09/22 ~ 114/09/28	chapter 1 introduction to financial reporting		
3	114/09/29 ~ 114/10/05	chapter 2 introduction to financial statements	'Online Asynchronous Instruction	
4	114/10/06 ~ 114/10/12	chapter 3 balance sheet		
5	114/10/13 ~ 114/10/19	chapter 3 balance sheet		
6	114/10/20 ~ 114/10/26	case study	'Online Asynchronous Instruction	
7	114/10/27 ~ 114/11/02	chapter 4 income statement		
8	114/11/03 ~ 114/11/09	chapter 5 basics of analysis		
9	114/11/10 ~ 114/11/16	Midterm Exam/Midterm Assessment Week (teachers can adjust the week as needed)		
10	114/11/17 ~ 114/11/23	Review		
11	114/11/24 ~ 114/11/30	case study	'Online Asynchronous Instruction	
12	114/12/01 ~ 114/12/07	chapter 6 liquidity of short-term assets		
13	114/12/08 ~ 114/12/14	chapter 7 long-term debt-paying ability		
14	114/12/15 ~ 114/12/21	chapter 8.9 profitability	'Online Asynchronous Instruction	
15	114/12/22 ~ 114/12/28	chapter 10 statement of cash flows		
16	114/12/29 ~ 115/01/04	Final Week of Diverse Assessments		
17	115/01/05 ~ 115/01/11	Final Week of Diverse Assessments/Flexible Teaching Week for Teachers	final exam	
18	115/01/12 ~ 115/01/18	Flexible Teaching Week for Teachers	final assessments	
Key	v capabilities			
Interdisciplinary				

Distinctive teaching	
Course Content	Logical Thinking
Requirement	
Textbooks and Teaching Materials	Using teaching materials from other writers:Textbooks
References	
Grading Policy	<ul> <li>◆ Attendance: 5.0 % ◆ Mark of Usual: 25.0 % ◆ Midterm Exam: 35.0 %</li> <li>◆ Final Exam: 35.0 %</li> <li>◆ Other ⟨ ⟩ : %</li> </ul>
Note	This syllabus may be uploaded at the website of Course Syllabus Management System at <a href="https://web2.ais.tku.edu.tw/csp">https://web2.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> .  **"Adhere to the concept of intellectual property rights" and "Do not illegally photocopy, download, or distribute." Using original textbooks is advised. It is a crime to improperly photocopy others' publications.

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