

Financial statement analysis Course Syllabus

Course Chinese Title: 财务报表分析	Course Category (Compulsory/ Elective) : Elective
Course English Title: Financial statement analysis	
Total Hours/ Hours Per Week/ Credit(s): 48/3/3	Lab Practice/ Practical Hours: 16
Prerequisites: Financial accounting and Economics	
Teaching Time: Weeks 1-8 Tuesday 10:25-12:00, and Week 1-16 Thursday 10:25-12:00	Classroom: Room 1208, Guancheng Campus
Class: 2018 Economics and Finance (Financial Management Industry-University International Program)	
College: Economics and Management	
Instructor Name/ Academic Title: Huang Chunyang / Lecturer	
Office Hour: Tuesday 14:30-16:00 at 3207 Guancheng Campus; by appointment	
Course Assessment Method: Open book () Close book () Report (√) Other ()	
Required Textbook: Financial statement analysis (11th edition), Subramanyam, 2014, Renmin University Press Supplementary Materials: other materials will be distributed in the classes	
Course Description: This course introduces the basic principles, methodologies, tools, and techniques in financial statement analysis from a financial manager perspective. Key contents include (1) Principles of financial reporting, (2) Income statement analysis, (3) Balance sheet analysis, (4) cash flow statement analysis, (5) uses and sources of fund analysis, (6) financial ratio analysis, (7) financial forecasting, (8) financial statement analysis and valuation	
<p>Course Objectives</p> <p>After this course, you should be able to:</p> <p>LO1: Understand the key concepts, principles and methodologies in financial statement analysis, such as the principles of cash accounting vs. Accrual accounting, the relationship between income statements, balance sheets, and cash flow statement, various types of financial ratios (liquidity, turnover, profitability, etc.), the classification of uses and sources of fund, etc.</p>	

LO2: Explain the real-world financial events with knowledge from this course.

LO3: Apply the learned knowledge to analyze the financial performance of various companies.

Course Plan

Week	Topic	Instructor	Hours	Expected Learning Outcomes	Instructional Mode	Activities	Assignment	Supporting Course Objectives
1	Accounting principles and concepts	Huang Chunyang	2	Understanding the basic principles and concepts in accounting reporting Ethical and Political Learning: discussing the ethical issues in accounting practice	offline	lecture		LO1
2	The structures of financial statement	Huang Chunyang	2	Understanding the structures of financial statement	offline	lecture		LO1
3	Income statement analysis I	Huang Chunyang	2	Gross vs. Net margin	offline	lecture		LO 2, 3
4	Income statement analysis II	Huang Chunyang	2	Administrative, financial and sale expense, the accounting treatment of R&D	offline	lecture		LO 2, 3
5	Balance sheet analysis I	Huang Chunyang	2	Assets analysis	offline	lecture		LO 2, 3

6	Balance sheet analysis II	Huang Chunyang	2	Liabilities and equity analysis	offline	lecture		LO 2, 3
7	Cash-flow statement analysis I	Huang Chunyang	2	Operating cash flow, and the uses and sources of fund	offline	lecture		LO 2, 3
8	Cash-flow statement analysis II	Huang Chunyang	2	Financial and investing cash flows Ethical and Political Learning: Discussing the cash constraints, and how to rationally spend money	offline	lecture		LO 2, 3
9	Financial ratio analysis I	Huang Chunyang	2	Liquidity and turnover ratios	offline	lecture		LO1, 2, 3
110	Financial ratio analysis	Huang Chunyang	2	Leverage and profitability ratios	offline	lecture		LO 1, 2, 3
11	Financial forecasting I	Huang Chunyang	2	Income statement and balance sheet forecasting	offline	lecture		LO 1, 2, 3
12	Financial forecasting II	Huang Chunyang	2	cash flow statement forecasting	offline	lecture		LO 1, 2, 3
13	Credit analysis	Huang Chunyang	2	Using financial statement information in credit analysis Ethical and Political Learning: Discussing the importance of fidelity in business	offline	lecture		LO 1, 2, 3

14	Equity valuation I	Huang Chunyang	2	Introducing to FCFF model	offline	lecture		LO1, 2, 3
15	Equity valuation II	Huang Chunyang	2	Applying FCFF model in equity valuation	offline	lecture		LO1, 2, 3
16	Course review	Huang Chunyang	2		offline	lecture		LO1, 2
Total:			32					

Practice Plan							
Week	Topic	Instructor	Hours	Contents (Key point, Difficulty, Ideological and political learning)	Practice Type	Activities	Supporting Course Objectives
1	Familiar with financial statements	Huang Chunyang	2	Read and discuss the structure of the financial statement of a listed company	Verified	Group discussion	LO2, 3
2	Income statement	Huang Chunyang	2	Discussing in detail the income statement of the listed company	Verified	Group discussion	LO2, 3
3	Balance sheet	Huang Chunyang	2	Discussing in detail the balance sheet of the listed company	Verified	lecture	LO2, 3
4	Cash flow statement	Huang	2	Discussing in detail the cash flow statement of the listed	Verified	Lecture	LO2, 3

		Chunyang		company		and practice	
5	Group presentation	Huang Chunyang	2	Presentation of group project	Verified	Lecture and practice	LO2, 3
6	Group presentation	Huang Chunyang	2	Presentation of group project	Verified	Lecture and practice	LO2, 3
7	Group presentation	Huang Chunyang	2	Presentation of group project	Verified	Lecture and practice	LO2, 3
8	Group presentation	Huang Chunyang	2	Presentation of group project	Verified	Lecture	
Total			16				

Assessment and Grading			
Assessment Method	Evaluation Criteria	Percentage (%)	Supporting Course Objectives
Attendance	If you are late or leave early, your grade will be taken one point each time. If you are absent for one class, the taken point will be 2 for each absentee. Give questions is a good way to get points in attendance.	20%	LO 1, 2, 3
Group presentation	You are required to work in groups (with not more than 4 members in a team) to analyze the financial	20%	LO 1, 2, 3

	statement of a listed company based on the knowledge from the course, and make your group presentation.		
Final paper	You are required to conduct a thorough analysis of the financial statements of a listed company, and prepare pro-format financial statements of the company for the next five year. The paper should be prepared individually.	60%	LO 1, 2, 3
Syllabus Submission Date: August 28, 2020			
School Reviewal:			
<p>Approved</p> <p>Signature: 洪志远</p> <p>Date: 2020.08029</p>			