財務報表的應用與研究
Financial Statement: Application and Study

授課教師：

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<td>1</td>
<td>選修</td>
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<td>Lecture in English 本課程英文授課</td>
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先修課程或先備能力：

無

建議修課年級：

大三、大四、碩士班

建議修課學生背景：

適合各領域學生修習

教學方法：

講授 70%，報告/討論 30%

評量方式：

問題考試 70%，小論文撰寫 15%，其他 15%：English oral presentation

學習規範：

1. Late arrivals, leaving early, or no-shows to class count as zero grade.
2. Late presentations/ submissions or no-submission of assigned work count as zero grade.
3. None-participation in exam count as zero grade.

課程概述：

This course introduces basic elements of financial reporting in balance sheet, income statement, and statement of cash flow. We focus on the preparation and interpretation of financial statements to assist business operations. We focus also on learning and comprehending the empirical research of financial statements to assist financial performances.

This course aims to introduce three basic financial statements including balance sheet, income statement, and statement of cash flow. We will present and discuss the financial statements of various industries via problem solving and case analysis. We will also present and discuss the financial characteristics of various industries in academic research empirical analysis.

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課程進度：

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<th>Period</th>
<th>Hours</th>
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| 1      | 3     | Chapter 3 Balance Sheet  
- Problem solving / Case analysis / Literature review sample (Academic journal article lists and journal search) / Turnitin similarity system introduction  
- Exam 1 |
| 2      | 3     | Chapter 4 Income Statement  
- Problem solving / Case analysis / Article reading 1  
- Exam 2 |
| 3      | 3     | Chapter 10 Statement of Cash Flows  
- Problem solving / Case analysis / Article reading 2  
- Exam 3 |
| 4      | 3     | Chapter 12 Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, and Real Estate Companies  
- Problem solving / Case analysis / Article reading 3  
- Exam 4 |
| 5      | 3     | English oral presentation (group; all members must present)  
Note:  
☆30 mins. presentation on literature review of 5 academic journal articles via ppt slides  
☆15 page written report of 5 academic journal articles  
☆ppt slides and written report must email to Prof. and TA prior to class  
☆academic journal articles must be referred from journal article lists  
☆ppt slides and written report must show Turnitin similarity report less than 10% |
| 3      |       | Performance evaluation, discussion and break time are additionally distributed into the first 5 class periods. |

課程學習目標：

1. Students learn about the basics of financial statements and analysis.  
2. Students learn about the financial characteristics of various industries.  
3. Students learn about financial research in academic fields.  

課程的重要性、跨域性與時代性：

1. This course is important in providing fundamental background and knowledge-building on financial statement and analysis.  
2. The course introduces financial reporting for managerial decision making for business strategy development.  
3. This course provides cross-disciplinary trainings on skills related to accounting, finance, productions management, and strategic management.
其他備註:

參考書目:
- Article readings: