

National Cheng Kung University

Modular Course 2022 Summer Program

財務報表的應用與研究

Financial Statement: Application and Study

Instructor	Affiliation	Graduation (Ph.d.)
楊曉瑩	NCKU IMBA	Institut d'Études Politiques de Paris

Course Type	Course Credit	Student Size (Maximum)
Lecture + Recitation	1	35

Student Background

Students from all college are welcome

Difficulty

Challenging Medium Well Medium Entry Level (Basic)

Format of The Course

Lecture 70% , Discussion 10% , Report 20%

Grading Policy

In class exam 70 % , Report 30%

Note:

Group presentations include list company financial ratio analysis, corporate social responsibility analysis, and 1 academic article literature review. Each group must work on a different company with different academic journal articles.

- 1. Company financial management strategic analysis – each group presents company financial statements (3 years comparison) and identify company financial management strategies with concrete suggestions. If any group members withdraw, company financial management strategic analysis and suggestions content and scope remain the same. (Each group will select different publicly listed companies from stock exchanges.)**
- 2. Company corporate social responsibility analysis – each group presents company corporate social responsibility performance (3 year comparison) and conduct a SWOT (strength, weakness, opportunity, and threat) analysis.**
- 3. Academic article literature review – each group search for 1 academic journal article related to selected company industry and provide literature review. If any group members withdraw, 1 academic journal article literature review requirement remains the same.**

Each group may consists 2 to 3 students. If group members reduce to 2 students, group presentation requirements remain the same. If group members reduce to 1 student, student may join other groups.

Code of Conduct for The Course

- 1. Late presentations/ submissions or no-submission of assigned work count as zero grade.**
- 2. None-participation in exam count as zero grade.**

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Course Description

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

Timetable and Syllabus

Peroid	Timetable	Syllabus
7/25(MON)	9:00-12:40	Chapter 3 Balance Sheet .Literature review sample (Academic journal article lists and journal search) / Turn-it-in similarity introduction .Problem 3-11, Case 3-5 Our principle asset is our people .News reading – TSMC Patent .Academic article – Environmental-sensitive industries and CSR
7/26(TUE)	9:00-12:40	Chapter 4 Income Statement .Problem 4-16 .News reading – Taiwan new car sales <i>Exam 1 - Chapter 3 (open book; 30 min.)</i>
7/27(WED)	9:00-12:40	Chapter 10 Statement of Cash Flows .Problem 10-10, Case 10-9 Specialty retailer .News reading – Grape King Bio cash dividend .Chapter 9 Sustainable Development and Global Business* <i>(Business and Society textbook)</i> .Academic article – Air carriers and CSR <i>Exam 2 - Chapter 4 (open book; 30 min.)</i>
7/28(THU)	9:00-12:40	Chapter 12 Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, and Real Estate Companies .Case 12-3 Financial services provider <i>Exam 3 - Chapter 10 and Chapter 9* (Business and Society textbook) (open book; 30 min.)</i>
7/29(FRI)	9:00-12:40	<i>Exam 4 - Chapter 12 (open book; 30 min.)</i> .English oral presentation Note: ☆ 20 mins. presentation on financial statement analysis of a publicly listed company including financial management strategies and

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		<p>suggestions, corporate social responsibility (CSR) analysis, plus literature review of 1 academic journal article.</p> <p>☆ ppt slides must upload to Moodle system by deadline.</p> <p>☆ academic journal articles must be referred from journal article lists.</p> <p>☆ ppt slides must show Turnitin similarity report less than 10%.</p>
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Goal of the Course

1. learn the basics of financial statements and analysis.
2. learn the financial characteristics of various industries.
3. learn the corporate social responsibility (CSR) on financial performance.
3. learn financial research in academic fields.

The Importance, Cross-Over Disciplinary and Contemporary of The Curriculum

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 discusses the influence of corporate social responsibility in sustainable development of global business.
4. This course provides cross-disciplinary trainings on skills related to accounting, finance, productions management, and strategic management; plus corporate sustainability development.

Remarks

References :

1. *Financial Reporting & Analysis – Using Financial Accounting Information*, 13th edition, Charles H. Gibson, South-Western Cengage Learning
2. **Business and Society – Stakeholders, Ethics, and Public Policy*, 16th edition, Anne T. Lawrence, James Weber, McGraw-Hill Education
3. Yang, A.S., Yulianto, F.A. 2021. Cost of equity and corporate social responsibility for environmental sensitive industries: Evidence from international pharmaceutical and chemical firms. *Finance Research Letters*, article-in-press, 102532.
3. Yang, A.S., Baasandorj, S. 2017. Exploring CSR and financial performance of full-services and low-cost air carriers. *Finance Research Letters*, 23: 291-299.
4. CSR news articles - announcement in class.