

# National Cheng Kung University

## Modular Course 2020 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 IIMBA	Institut d'Études Politiques de Paris
Course Type	Course Credit	Student Size (Maximum)
Lecture	1	35

### Student Background

**Students from all college are welcome.**

### Format of The Course

**Lecture 70% , Presentation 20% , Discussion 10%**

### Grading Policy

**Exam 70% , Presentation 30%**

**Group presentations consist 4 to 6 students; responsible for 5 academic journal articles' literature review. If any group members withdraw from class, remaining group members may:**

- (a) stay in the same group and work on 5 academic journal articles**
- (b) if group members reduce to 4 to 5 students, work on 5 academic journal articles**
- (c) if group members reduce to 3 to 4 students, work on 4 academic journal articles**
- (d) if group members reduce to 1 to 2 students, work on 3 academic journal articles**
- (e) remaining group members may refer to points (a) through (d) and merge with other groups to discuss on feasible research topic and work on the required number of academic journal articles accordingly.**
- (f) Students whom would like to work individually with 5 academic journal articles are also welcome.**

### 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.**

### Course Description

**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, 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.**

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### Timetable and Syllabus

Period	Timetable	Syllabus
8/17(MON)	9:00-12:35	<b>Chapter 3 Balance Sheet</b> <ul style="list-style-type: none"> <li>• Literature review sample (Academic journal article lists and journal search) / Turn-it-in similarity introduction</li> <li>• Problem 3-11, Case 3-5 Our principle asset is our people</li> <li>• News reading – TSMC Patent</li> <li>• Academic article – Aerospace industry patent</li> </ul>
8/18(TUE)	9:00-12:35	<b>Chapter 4 Income Statement</b> <ul style="list-style-type: none"> <li>• Problem 4-16</li> <li>• News reading – Taiwan new car sales</li> <li>• <i>Exam 1 - Chapter 3 (12:00 – 12:35)</i></li> </ul>
8/19(WED)	9:00-12:35	<b>Chapter 10 Statement of Cash Flows</b> <ul style="list-style-type: none"> <li>• Problem 10-10, Case 10-9 Specialty retailer</li> <li>• News reading – Grape King Bio cash dividend</li> <li>• Academic article – Trucking firms cash holdings</li> <li>• <i>Exam 2 - Chapter 4 (12:00 – 12:35)</i></li> </ul>
8/20(THU)	9:00-12:35	<b>Chapter 12 Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, and Real Estate Companies</b> <ul style="list-style-type: none"> <li>• Case 12-3 Financial services provider</li> <li>• <i>Exam 3 - Chapter 10 (12:00 – 12:35)</i></li> </ul>
8/21(FRI)	9:00-12:40	<ul style="list-style-type: none"> <li>• <i>Exam 4 - Chapter 12 (9:00 – 9:35)</i></li> <li>• English oral presentation (group; all members must present)</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>☆ 20 mins. presentation on literature review of 5 academic journal articles via ppt slides.</li> <li>☆ ppt slides must upload to Moodle system by deadline.</li> <li>☆ academic journal articles must be referred from journal article lists.</li> <li>☆ ppt slides must show Turn-it-in similarity report less than 10%.</li> </ul>

### Goal of The Course

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.

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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 provides cross-disciplinary trainings on skills related to accounting, finance, productions management, and strategic management.

Remarks

### References

1. *Financial Reporting & Analysis – Using Financial Accounting Information*, 13<sup>th</sup> edition, Charles H. Gibson, South-Western Cengage Learning
2. Yang, A.S., Okada, H. 2019. Corporate innovations as institutional anomie: Patent activities and financial performance of the international aerospace industry, *Finance Research Letters*, 28: 328-336.
3. Yang, A.S., Susanto, G.C. 2020. Corporate social responsibility and cash holding: evidence from trucking firms, *Applied Economics Letters* <https://doi.org/10.1080/13504851.2020.1733470>
4. news articles - announcement in class.