

National Cheng Kung University

Modular Course 2021 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	若因 COVID-19 疫情導致無法實體授課，本課程改以線上授課。

Student Background

Students from all college are welcome

Difficulty

Challenging Medium Well Medium Entry Level (Basic)

Format of The Course

Lecture 70% , Presentation 20% , Discussion 10%

Grading Policy

Exam 70% , Presentation 30%

Note:

Group presentations include list company financial ratio 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; plus provide 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. 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.
3. 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. 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
8/9(MON)	9:00-12:40	<p>Chapter 3 Balance Sheet (online session with student participation)</p> <p>.Literature review sample (Academic journal article lists and journal search) / Turn-it-in similarity introduction</p> <p>.Problem 3-11, Case 3-5 Our principle asset is our people</p> <p>.News reading – TSMC Patent</p> <p>.Academic article – Aerospace industry patent</p>
8/10(TUE)	9:00-12:40	<p>Chapter 4 Income Statement(online session with student participation)</p> <p>.Problem 4-16</p> <p>.News reading – Taiwan new car sales</p> <p>.Exam 1 - Chapter 3 (30 min.) – online</p>
8/11(WED)	9:00-12:40	<p>Chapter 10 Statement of Cash Flows(online session with student participation)</p> <p>.Problem 10-10, Case 10-9 Specialty retailer</p> <p>.News reading – Grape King Bio cash dividend</p> <p>.Academic article – Trucking firms cash holdings</p> <p>.Exam 2 - Chapter 4 (30 min.)- online</p>
8/12(THU)	9:00-12:40	<p>Chapter 12 Special Industries: Banks, Utilities, Oil and Gas, Transportation, Insurance, and Real Estate Companies (online session with student participation)</p> <p>.Case 12-3 Financial services provider</p> <p>.Exam 3 - Chapter 10 (30 min.) - online</p>
8/13(FRI)	9:00-12:40	<p>.Exam 4 - Chapter 12 (30 min.) - online</p> <p>.English oral presentation (each group member presents online or make presentation videos; will discuss on 1st class)</p> <p>Note:</p>

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		<p>☆ 20 mins. presentation on financial statement analysis of a publicly listed company including financial management strategies and suggestions, 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. 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.

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*, 13th 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. 2021. Corporate social responsibility and cash holding: evidence from trucking firms, *Applied Economics Letters*, 28(1), 85-89.
4. news articles - announcement in class.

Textbook :

1. *Financial Reporting & Analysis – Using Financial Accounting Information*, 13th 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.
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