

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2024 Spring					
Course Name	Financial Reporting and Analysis					
Course Code	FA202					
Course Type	<input type="checkbox"/> General Education (Required)		<input type="checkbox"/> General Education (Elective)		<input checked="" type="checkbox"/> Professional Course (Required)	
	<input type="checkbox"/> Basic Disciplinary Course		<input checked="" type="checkbox"/> Professional Course (Expanded)		<input type="checkbox"/> Professional Course (Advanced)	
Course Credits	4					
Course Hours	Total Class Hours	64	Lecture Hours	64	Experiment (Computer) Hours	0
Applicable object	<input type="checkbox"/> Freshman <input checked="" type="checkbox"/> Sophomore <input type="checkbox"/> Junior <input type="checkbox"/> Senior					
	<input checked="" type="checkbox"/> Business Administration (Accounting)					
	<input type="checkbox"/> Information Management and Information Systems (Finance)					
Prerequisites	Financial Accounting					
Instructor	Xueying Zhu					
Contact Information	Office: C204					
	Tele:					
	Email: xyzhu1114@163.com					
Office Hour	M: 11:35-12:20; W/ F: 8:50-9:35; Th: 9:55-12:20					
Learning Centre	M: 9:55-11:30; 18:00-20:00 (Online)					
Grade/Section	2022BA					
Course Time/Place	M & Th: 8:00-9:35/ 5#111					
Textbook	K. R. Subramanyam. Financial Statement Analysis (11th Edition). China Renmin University Press, Beijing, ISBN 978-7-300- 19634-3.					

Reference Book

- Martin Fridson. Financial Statement Analysis (4th Edition). China Renmin University Press, Beijing, ISBN: 978-7-300-23037-5

Course Description

FA202 Financial Reporting and Analysis is a course of advanced level financial accounting for International Accounting Class. After completing this course, students will be able to apply the basic professional skills of financial statement analysis, understand the relevant business and accounting environments, and explore the real business operations. In the process of teaching, how to analyze financial statement and financial ratios in professional treatment is practiced by students who will be qualified for further study on investment decision-making.

Student Learning Objectives

On successful completion of this exam, candidates should be able to:

Knowledge	<ul style="list-style-type: none"> • Understand the general environment that accounting operates in, particularly about the creditors, owners, business context and accounting standards • Identify the elements of the financial statements to distort the true business operation • Illustrate how to convert reliable financial information to relevant financial information
Capability	<ul style="list-style-type: none"> • Apply the credit analysis, value analysis and financial ratio analysis into real case • Present and analyze cash flow statement • Demonstrate effective professional financial statement skills
Mindset	<ul style="list-style-type: none"> • Establish the objective perception on investment decision-making • Be logical, ethical, methodical, consistent and accurate • Apply critical thinking and professional judgment in the process of financial statement analysis • Realize the active influence of successful investment on the economic development in China

Website Source

1. <https://www.principlesofaccounting.com>
2. <https://www.accaglobal.com>

Teaching Methods

This course contains lectures, class discussions, homework, quizzes, presentation and exams. Textbook content will be introduced first. Then real case and practice questions will be delivered to students as a way to test their understanding of the knowledge. This will require individual or group assignment in or after class.

Grade Criterion

Component	Weight	Description
Final Exam	20%	A cumulative final examination will be given based on all of the contents of the class. The exam paper may be composed of multiple-choice questions, short answer questions, essay questions. Students should rely primarily on in-class exercises, quizzes to give them a sense of what they may see for material on exams.

Mid-Term Test	20%	A cumulative midterm test will be given based on all of the contents that have been taught in class. The test paper may be mainly composed of multiple-choice questions.
Homework	15%	Most of the assigned homework is taken from the Exercises in the textbook and tutor's notes. Assignments will be collected at the clearly stated date. Late assignments will not be accepted. The graded assignments may be kept by the tutor for reference and won't be returned to students.
Quizzes	15%	There will be 2 quizzes during the semester. Quizzes will be announced in advance. It may also be used as a way to check the attendance. Quizzes will test your knowledge of both concepts and the application of those concepts.
Presentation	10%	The students will be divided into several groups to prepare a presentation. Each student is required to be involved in the presentation. The topics can be selected from the textbook or lectures. Each group need to finish a PPT related to the topic which is given and hand in the related resources to the teacher before the presentation.
Participation	10%	Individuals will be asked to participate individually in a question and answer at least 5 times during the semester. The performances should be counted in their participation.
Attendance	10%	Refer to attendance policy listed below
Total	100%	

Detailed Grade Computation

	Before Midterm	After Midterm
Attendance	5%	5%
Participation	5%	5%
Homework	5%	10%
Quizzes	10%	5%
Presentation		10%
Mid-Term Test	20%	
Final exam		20%
Total	45%	55%

Assessment of Student Performance

☞ Self-Study and Reading ability Practice

Instructor will give out the chapters or the reference books to read and use class hours to have discussion; students should be able to show a proactive attitude and ability for self-study and reading. Knowledge and oral English will be elements of homework or presentation score.

☞ Homework

Students should finish their homework by themselves. Copying from others will be treated as cheating and the homework scores will be lowered. Students should hand in all assignments on time. Late assignments will be accepted at the discretion of the instructor (i.e., when the student was ill or had an excused absence). Late assignments without reasonable proof will be reduced in score by 50%.

☞ Quizzes/ Test and Exams

There are at least 2 quizzes, 1 midterm test and 1 final exam during the semester. Quizzes may or may not be announced in advance.

Unless otherwise noted in class, students are expected to memorize the formulas and computations used to solve problems. Anything said or presented in class, in the text, on homework, or previous quizzes or exams may be tested. Exam/quiz papers may be composed of multiple-choice questions, short answer questions, essay questions, and calculation problems. Students may not leave the room during an exam/quiz unless they are ready to turn in their paper. All personal communication devices should be turned off and put away during class and exam/quiz time.

☞ Presentation

The students will be divided into groups to prepare a presentation. Each student is required to be involved in the presentation. Each group needs to finish a PPT related to their topic and submit it before their presentation.

☞ Attendance

Because the course covers a great deal of material, attending every class session is very important for performing well.

- ♦ Being late for 15 minutes or more is considered an absence.
- ♦ Five hours or above of unexcused absences will result in the lower level of the final grade by one grade band (e.g. from C – to D +). Any excused absence must be discussed directly with the teacher.
- ♦ Absence which is more than 1/3 of the total teaching hours will cause an F (a failing grade) directly. but students are welcome to continue attending classes.
- ♦ An incomplete grade (I) will be considered in case of medical or family emergencies.

☞ Participation

- ♦ Students should participate in classes actively. Half of participation grade is determined by their presentation in class. They are encouraged to ask questions relevant to the subject and express their own opinions. Every student should respect the ideas, opinions, and questions of their classmates.
- ♦ Students should also use office hours to ask questions or talk with the instructor for good communication and effective learning.
- ♦ Frequent visiting the instructor and chatting in English during office hours is highly recommended.
- ♦ Any misbehavior and non-class related activities in class will result in the lower level of the participation grade, including ringing cell phones.
- ♦ All above behaviors will be solely evaluated by the instructor for scoring.

☞ Textbook

Students must bring the textbook to class.

Topical Course Outline

Week		Topics	Homework
1	1	<ul style="list-style-type: none"> ● <i>Syllabus Explanation</i> ● <i>Course Introduction</i> ➤ Chapter 1 Overview of Financial Statement Analysis <ul style="list-style-type: none"> · Business analysis 	
	2	<ul style="list-style-type: none"> · Financial statement – basis of analysis 	
2	1	<ul style="list-style-type: none"> · Financial statement analysis preview 	
	2	<ul style="list-style-type: none"> ➤ Chapter 2 Financial Reporting and Analysis <ul style="list-style-type: none"> · Reporting environment 	
3	1	<ul style="list-style-type: none"> · Accruals · Importance of accounting standards towards the capital market in China 	
	2	<ul style="list-style-type: none"> ◆ Quiz 1 ➤ Chapter 3 Analyzing Financing Activities <ul style="list-style-type: none"> · Debt financing 	
4	1	<ul style="list-style-type: none"> · Leases 	
	2	<ul style="list-style-type: none"> · Contingencies and commitments · Off-balance-sheet financing · Shareholders' equity 	
5	1	<ul style="list-style-type: none"> ➤ Chapter 4 Analyzing Investing Activities <ul style="list-style-type: none"> · Introduction to current assets 	
	2	<ul style="list-style-type: none"> · Inventories · Introduction to long-term assets 	
6	1	<ul style="list-style-type: none"> · Plant assets and natural resources · Intangible assets 	
	2	<ul style="list-style-type: none"> ❖ <u>Qingming Festival</u> 	
7	1	<ul style="list-style-type: none"> ➤ Chapter 5 Analyzing Investing Activities: Intercorporate Investments <ul style="list-style-type: none"> · Investment securities 	
	2	<ul style="list-style-type: none"> · Equity method accounting 	
8	1	<ul style="list-style-type: none"> · Business combination 	
	2	<ul style="list-style-type: none"> ➤ Chapter 6 Analyzing Operating Activities <ul style="list-style-type: none"> · Deferred charges · Employee benefits · Interest costs 	
9	1	<ul style="list-style-type: none"> · Divisional structure and performance measure · Income taxes 	
	2	<ul style="list-style-type: none"> ◆ Mid-term test 	
10	1	<ul style="list-style-type: none"> ➤ Chapter 7 Cash Flow Analysis <ul style="list-style-type: none"> · Statement of cash flows · Analysis implications of cash flows 	
	2	<ul style="list-style-type: none"> ❖ <u>Labor Day</u> 	
11	1	<ul style="list-style-type: none"> · Analysis of cash flows · Specialized cash flow ratios 	
	2	<ul style="list-style-type: none"> ➤ Chapter 8 Return on Invested Capital and Profitability Analysis <ul style="list-style-type: none"> · Importance of Joint Analysis · Analysis of ROI · Analysis of ROA 	
12	1	<ul style="list-style-type: none"> · Analysis of ROCE · Profit margins 	

		<ul style="list-style-type: none"> Assets turnover 	
		◆ Quiz 2	
	2	➤ Chapter 9 Prospective Analysis <ul style="list-style-type: none"> Projected Income Statement Projected Balance Sheet 	
13	1	➤ Chapter 10 Credit Analysis <ul style="list-style-type: none"> Liquidity and Working Capital Operating Activity Analysis of Liquidity Additional Liquidity Measures 	
	2	<ul style="list-style-type: none"> Earnings Coverage Realize the liquidity and solvency of Chinese enterprises will make impact on macro-economic environment in China 	
14	1	➤ Chapter 11* Equity Analysis and Valuation <ul style="list-style-type: none"> Earnings Persistence Earnings Based Equity Valuation 	
	2	<ul style="list-style-type: none"> Earning Power and Forecasting for Valuation 	
15	1	◆ Presentation	
	2		
16	1	❖ <u><i>The Dragon Boat Festival</i></u>	
	2	◆ Review	

Note: Wechat group and Xuexitong will be used to facilitate our teaching and learning activities. The Wechat group will be mainly used to inform the students study activities and answer questions. Xuexitong will be used as the main study platform to organize the study activities and upload learning materials.

Some chapters or sections may leave for self-study, this is the students' duty to learn and understand, they may also be included in the quizzes or exams. A review in Chinese may be held during L.C. and O.H. in the semester.

Teacher's Office Hour

- The instructor's office hour is shown in the front of the office door.
- Students are suggested to use the instructor's office hour and learning center to ask questions or talk with the instructor once at least per week for good communication and effective learning, which is recorded in the students' participation.
- The time can be scheduled by instructors or students, or both.

Cheating and Plagiarism

Cheating is not tolerated. Any student caught cheating on a quiz; test or exam will be given a mark of zero (0) for the particular work. At the beginning of the semester the definition of plagiarism will be carefully explained, when any thoughts or writings of another person are used, they must be clearly identified (usually one uses quotation marks) and the source notes. **If any student is caught cheating on any homework assignment, the highest score the student can earn in that course is a "C".**

Important Dates

Midterm Test	Week 9 or 10
Final Exam	Refer to the notice of the Academic Affairs Office

Note: This syllabus is tentative and may be changed or modified throughout the semester. All students will be notified and a new syllabus will be given.

Instructor: _____

Department Head: _____

