

Capital University of Economics and Business

Overseas Chinese College

Course Syllabus

Year and Semester	2026 Fall					
Course Name	Financial Reporting and Analysis					
Course Code	FA201					
Course Type	☐ General Education (Required) ☐ General Education (Elective) ☐ Basic Disciplinary Course ☐ Professional Course (Required) ☒ Professional Course (Elective) ☐ Professional Course (Expanded) ☐ Professional Course (Advanced)					
Course Credits	4					
Course Hours	Total Class Hours	68	Lecture Hours	68	Experiment (Computer) Hours	0
Applicable object	☐ Freshman ☒ Sophomore ☐ Junior ☐ Senior					
	☒ Business Administration (Accounting)					
	☐ Information Management and Information Systems (Finance)					
Prerequisites	Financial Accounting					
Instructor	Yuanyuan Lyu					
Contact Information	Office: Qizhu Gongwen C203					
	Tele: 010-83951085					
	Email: Lvyuanyuan@cueb.edu.cn					
Office Hour	Mon. 9:55-12:20, Tue./Wed./Fri. 11:30-12:20					
Learning Centre	Mon. 13:30-15:05, Wed. 18:00-20:00 (on-line)					
Grade/Section	2025BA1&2					
Course Time/Place	2025BA1: Wed. 8:00-9:35, Fri. 9:55-11:30, A106 2025BA2: Mon. 8:00-9:35, Tue. 15:25-17:00, A102					
Textbook	K. R. Subramanyam. Financial Statement Analysis (11th Edition). China Renmin University Press, Beijing, 2014, 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

FA201 Financial Reporting Analysis is an advanced financial accounting course for the International Accounting Class. Guided by Xi Jinping Thought on the Economy, the course integrates high-quality development, the new development philosophy, the new development pattern, serving the real economy, preventing and defusing financial risks, people-centered development, common prosperity and new quality productive forces into teaching. Upon completing this course, students are able to apply professional skills in financial statement and financial ratio analysis, understand business and accounting environments under CAS and IFRS, identify information distortions, grasp real business operations, and lay a solid foundation for investment decision-making. The course emphasizes critical thinking, professional ethics and value orientation consistent with national strategies, enabling students to understand the positive role of effective investment in boosting domestic demand, promoting innovation, developing the real economy and supporting Chinese modernization.

Student Learning Objectives

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

Knowledge	- Based on Xi Jinping Thought on the Economy, understand the overall environment of accounting operations, and grasp the inherent requirements of corporate accounting standards (CAS & IFRS) against the background of creditors, owners, business operations, and national economic strategies. - Adhere to bottom-line thinking and risk prevention, identify elements in financial statements that may distort real business performance, such as earnings management, accounting estimate biases, and off-balance-sheet items, to ensure true and fair accounting information. - Explain how to convert reliable financial information into relevant information, and enhance its decision-making value for serving the real economy and high-quality development under the guidance of the New Development Philosophy. - Apply credit analysis, valuation analysis, and financial ratio analysis to practical cases, focusing on manufacturing, technological innovation, green development and other key areas while serving the real economy and preventing financial risks. - Prepare and analyze the statement of cash flows, with emphasis on the quality of operating cash flow, capital investment, and their alignment with serving the real economy and controlling debt risks.
Capability	- Establish an objective and rational understanding of investment decisions, and form long-term investment values oriented to people-centered development, common prosperity and new quality productive forces. - Uphold rigorous logic, professional ethics, and maintain clarity, consistency and accuracy in professional judgment. - Apply critical thinking and professional judgment in financial statement analysis to objectively evaluate corporate performance, risks and social responsibility. - Understand the positive role of effective investment in expanding domestic demand, promoting innovation, developing the real economy and supporting high-quality development for Chinese modernization.

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	5%	10%
Presentation		10%
Mid-Term Test	20%	
Final exam		20%
Total	40%	60%

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
1	1	● <i>Syllabus Explanation</i> ● <i>Course Introduction</i> ➤ Chapter 1 Overview of Financial Statement Analysis Business analysis
	2	➤ Chapter 1 Overview of Financial Statement Analysis Financial statement – basis of analysis
2	1	➤ Chapter 2 Financial Reporting and Analysis Reporting environment Importance of accounting standards towards the capital market in China
	2	➤ Chapter 2 Financial Reporting and Analysis Reporting environment Importance of accounting standards towards the capital market in China
3	1	➤ Chapter 3 Analyzing Financing Activities Debt financing Shareholders' equity
	2	➤ Chapter 3 Analyzing Financing Activities Debt financing Shareholders' equity
4	1	➤ Chapter 4 Analyzing Investing Activities Introduction to current assets
	2	➤ Chapter 4 Analyzing Investing Activities Inventories Introduction to long-term assets
5		National Day holiday
6	1	➤ Chapter 6 Analyzing Operating Activities Deferred charges Interest costs
	2	➤ Chapter 6 Analyzing Operating Activities Deferred charges Interest costs
7	1	➤ Chapter 7 Cash Flow Analysis Statement of cash flows Analysis implications of cash flows
	2	➤ Chapter 7 Cash Flow Analysis Statement of cash flows Analysis implications of cash flows
8	1	➤ Chapter 7 Cash Flow Analysis Statement of cash flows Analysis implications of cash flows
	2	➤ Chapter 8 Return on Invested Capital and Profitability Analysis Importance of Joint Analysis Analysis of ROI
9	1	Mid-term Test
	2	➤ Chapter 8 Return on Invested Capital and Profitability Analysis Importance of Joint Analysis Analysis of ROI
10	1	➤ Chapter 8 Return on Invested Capital and Profitability Analysis Importance of Joint Analysis

		Analysis of ROI
	2	➤ Chapter 9 Prospective Analysis
11	1	➤ Chapter 9 Prospective Analysis Case Introduction Projected Income Statement
	2	➤ Chapter 9 Prospective Analysis Case Introduction Projected Income Statement
12	1	➤ Chapter 10 Credit Analysis Liquidity and Working Capital Operating Activity Analysis of Liquidity
	2	➤ Chapter 10 Credit Analysis Liquidity and Working Capital Operating Activity Analysis of Liquidity
13	1	➤ Chapter 10 Credit Analysis Liquidity and Working Capital Operating Activity Analysis of Liquidity
	2	➤ Chapter 11 Equity Analysis and Valuation Earnings persistence
14	1	➤ Chapter 11 Equity Analysis and Valuation Equity-based equity valuation
	2	➤ Chapter 11 Equity Analysis and Valuation Earning power and forecasting for valuation
15	1	Comprehensive case
	2	Comprehensive case
16	1	◆ Presentation
	2	
17	1	✓ Review
	2	

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
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:**_____

