

National Cheng Kung University

Modular Courses 2025 Summer Program

Academic Year : 114, Semester : 1

Category : Social Sciences

財務報表分析基礎與實務應用

Fundamentals of Financial Statement Analysis and Practical Applications

Instructor	Affiliation	Graduation (Ph.D.)
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Category	Course Credit	Student Size (Maximum)
Social Sciences	1	35

Student Background

None

Difficulty

Challenging Moderately Difficult Medium Entry Level (Basic)

Format of The Course

Lecture 70%, Hands-on Practice 10%, Discussion 10%, Presentation 10%

Grading Policy

問題考試 60%：週三 - 第一次考試 (1小時)、週五 - 第2次考試 (1小時)。

作業 10%：企業個案分析與探討，回答相關問題後，個別繳交到Moodle 系統內。

報告 30%：

1. Group presentation time is 15 min.
2. Each group has 2 or more members; depending on the number of students enrolled.
3. Group presentation contains:
 - a. company financial news presentation
 - b. 1 financial statement analysis of a stock-exchange-listed company such as (1) balance sheet, (2) income statement, or (3) statement of cashflow

Code of Conduct for The Course

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

Course Description

This course introduces basic concept in financial reporting consisting (1) accounting in action and (2) the recording process; to explain accounting terminologies and methods. This course also explores and analyzes different financial statements consisting (3) statement of cash flows and (4) financial analysis: the big picture; to explain the importance and utilization of balance sheet and income statement. This course also reviews and analyzes corporate financial statements and financial news via term project presentations.

Keywords: Accounting terminologies, Statement of cash flows, Financial statement analysis

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Timetable and Syllabus

Period	Timetable	Syllabus
2025/6/23(Mon)	9:00-12:00	Chapter 1 Accounting in Action <ol style="list-style-type: none"> a. Accounting activities and users b. Building blocks of accounting c. Accounting equation d. Analyzing business transactions e. Financial statements (Balance sheet and income statement)
	12:10-12:40	Expand your critical thinking (Case study) P1-45 <ol style="list-style-type: none"> a. TSMC financial reporting problem (Appendix A) b. Identify assets, cash, accounts payable, revenue, and net income.
2025/6/24(Tue)	9:00-12:00	Chapter 2 The Recording Process <ol style="list-style-type: none"> a. Accounts, debits, and credits b. The journal c. The ledger and posting d. The trial balance
	12:10-12:40	Expand your critical thinking (Case study) P2-43 <ol style="list-style-type: none"> a. TSMC financial reporting problem (Appendix A) b. Identify increase and decrease for each account, normal balance c. Identify the effects of account on transactions toward accounts receivable, accounts payable, inventories d. Identify financial costs, property, plant, equipment
2025/6/25(Wed)	9:00-10:00	Exam 1 – Chapter 1 and Chapter 2
	10:00-12:00	Chapter 14 Statement of Cash Flows <ol style="list-style-type: none"> a. Statement of cash flow: usefulness and format b. Preparing the statement of cash flow-indirect method c. Using cash flows to evaluate a company
	12:10-12:40	Expand your critical thinking (Case study) P14-53 <ol style="list-style-type: none"> a. TSMC financial reporting problem (Appendix A) b. Identify net cash, cash and cash equivalent, net cash from operating activities, notes receivable, cash from investing activities, interest paid, income taxes paid
2025/6/26(Thu)	9:00-12:00	Chapter 15 Financial Analysis: The Big Picture <ol style="list-style-type: none"> a. Basics of financial statement analysis b. Ratio analysis c. Sustainable income
	12:10-12:40	Expand your critical thinking (Case study) P15-46 <ol style="list-style-type: none"> a. TSMC financial reporting problem b. Identify profit margin, asset turnover, return on assets, return on

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		<p>ordinary shareholders' equity, evaluate TSMC profitability</p> <p>c. Identify debt to asset ratio, times interest earned, TSMC long-term solvency</p> <p>d. Identify non-annual report information suitable for making decisions on TSMC</p>
	9:00-10:00	Exam 2 – Chapter 14 and 15
2025/6/27(Fri)	9:40-12:40	<p>Group English oral financial presentations on:</p> <p>a. Company financial news (10 min.)</p> <p>b. Company financial statement presentation (10 min.)</p> <p>c. Each member just present</p> <p>d. Power point slides just be uploaded to Moodle system prior to presentation</p> <p>e. Power point slides must show Turnitin similarity report less than 10%</p>

Goal of the Course

1. Students learn about accounting terminologies and methods.
2. Students learn about financial statements.
3. Students learn about financial research and corporate statements analysis.

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

This course is important in providing fundamental background in accounting terminologies and methods to establish understanding in financial reporting. This course discusses the importance and utilization of major financial statements including balance sheet, income statement, and statement of cash flow. This course provides cross-disciplinary training and skills relate to accounting, financial reporting, business performance analysis, and corporate strategy development.

Remarks

- **Please bring your own textbook or e-textbook to class.**
- References:
Financial Accounting with IFRS, Weygandt/Kimmel, 5th edition, Wiley 2023.

本課程若因天災等不可抗力之因素或中央、地方政府公告停課，授課教師需依情況依建議補課方式調整課程進度與補課；若需使用假日、國定假日補課，則需與所有修課學生達成共識方能用例假日補課。

建議補課方式：

1. 線上授課方式補課；
2. 當預期可能會因天災(颱風、超大豪雨...等)宣佈停課時，建議老師先行調整加快課程進度或預先增加可能天氣預警之前幾次課程時數；
3. 停課後隔天起延後下課，補足停課延誤的進度；若停課超過 1 天，則在開始上課後延後下課補課，或當週星期六、日補課；

更改課程授課方式，例如：DEMO 改以考試、報告、作業取代。