

表二

103 學年度 商 學院 英語授課課程大綱

課程名稱 Course Title <input type="checkbox"/> 模組 <input type="checkbox"/> 個別	(中文) 財務報表分析 (英文) Financial Statement Analysis
課程目標 Course Objectives	The objective of this course is to introduce students a framework, concepts, and tools for financial statement analysis and corporate valuation. The approach is rigorous and analytical. By the end of the course, students will be able to write a credible equity research report or a credible investment analysis.
課程大綱 Course Description	The main topics include the analysis of financial statements, forecasting and valuation analysis, accounting analysis and valuation, the analysis of risk and return. All topics and methodologies in this course are supplements helping students to finish the term project. By the end of the course, students will be able to write a credible equity research report or a credible investment analysis.
上課進度 Weekly Course Schedule	Week 1: Class overview & Introduction to the Financial Statement Week 2: Cash Accounting, Accrual Accounting, and Discounted Cash Flow Valuation Week 3: Accrual Accounting and Valuation: Price Book Values Week 4: Accrual Accounting and Valuation: Price Book Values Week 5: Accrual Accounting and Valuation Pricing Earnings Week 6: Accrual Accounting and Valuation Pricing Earnings Week 7: View the Business through the Financial Statement Week 8: Ratio Analysis Week 9: Ratio Analysis Week 10: Midterm Exam Week 11: The Analysis of Profitability Week 12: The Analysis of Growth and Sustainable Earnings Week 13: Anchoring on the Financial Statements: Simple Forecasting and Simple Valuation Week 14: Creating Accounting Value and Economic Value Week 15: Analysis of the Quality of Financial Statements Week 16: The analysis of Credit Risk and Return Week 17: Project Presentation Week 18: Final Exam
教學方式 Instructional Method	Lecture and discussion
課程要求 Course Requirements	The prerequisite course is Financial Management and Accounting. The term project will be done in groups. Students are asked to present each part of their work in Presentation & Discussion sections. Each group will present their final work and hand a hardcopy of the term project in the last meeting of this class.

<p>評量方式 Evaluation</p>	<p>Term Project (30%) Class Participation (20%) Midterm Exam (20%) Final Exam (30%)</p>
<p>教材及參考書目 Textbooks & Suggested Materials</p>	<ol style="list-style-type: none"> 1. <i>Financial Statement Analysis and Security Valuation</i>, by Stephen Penman, Irwin/McGraw-Hill, 5th edition, 2012 2. <i>Financial Statement Analysis: A Valuation Approach</i>, by Leonard C. Soffer and Robin J. Soffer, Pearson Hall, 1st edition, 2002 3. <i>Financial Analysis, Planning, and Forecasting</i>, by Alice C. Lee, John C. Lee, and Cheng F. Lee. World Scientific, 2009
<p>課程相關 連結網址 Course Website</p>	
<p>備註 Remarks</p>	

申請教師簽章：

陳鴻毅

開課單位主管簽章：

財管系 系主任 屠美亞