

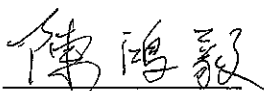
表二

104 學年度 商 學院 英語授課課程大綱

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| <p>課程名稱<br/>Course Title</p> <p><input checked="" type="checkbox"/> 校組 <input type="checkbox"/> 個別</p> | <p>(中文) 財務報表分析</p>   |
|  | <p>(英文) Financial Statement Analysis</p>   |
| <p>課程目標<br/>Course Objectives</p>  | <p>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.</p>   |
| <p>課程大綱<br/>Course Description</p>   | <p>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.</p>  |
| <p>上課進度<br/>Weekly Course Schedule</p>   | <p>Week 1: Class overview &amp; Introduction to the Financial Statement<br/>Week 2: Cash Accounting, Accrual Accounting, and Discounted Cash Flow Valuation<br/>Week 3: Accrual Accounting and Valuation: Price Book Values<br/>Week 4: Accrual Accounting and Valuation: Price Book Values<br/>Week 5: Accrual Accounting and Valuation Pricing Earnings<br/>Week 6: Accrual Accounting and Valuation Pricing Earnings<br/>Week 7: View the Business through the Financial Statement<br/>Week 8: Ratio Analysis<br/>Week 9: Ratio Analysis<br/>Week 10: Midterm Exam<br/>Week 11: The Analysis of Profitability<br/>Week 12: The Analysis of Growth and Sustainable Earnings<br/>Week 13: Anchoring on the Financial Statements: Simple Forecasting and Simple Valuation<br/>Week 14: Creating Accounting Value and Economic Value<br/>Week 15: Analysis of the Quality of Financial Statements<br/>Week 16: The analysis of Credit Risk and Return<br/>Week 17: Project Presentation<br/>Week 18: Final Exam</p> |
| <p>教學方式<br/>Instructional Method</p>   | <p>Lecture and discussion</p>  |
| <p>課程要求<br/>Course Requirements</p>  | <p>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 &amp; 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>   |

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| 評量方式<br>Evaluation                            | Term Project (30%)<br>Class Participation (20%)<br>Midterm Exam (20%)<br>Final Exam (30%)   |
| 教材及參考書目<br>Textbooks &<br>Suggested Materials | 1. <i>Financial Statement Analysis and Security Valuation</i> , by Stephen Penman, Irwin/McGraw-Hill, 5 <sup>th</sup> edition, 2012<br>2. <i>Financial Statement Analysis: A Valuation Approach</i> , by Leonard C. Soffer and Robin J. Soffer, Pearson Hall, 1 <sup>st</sup> edition, 2002<br>3. <i>Financial Analysis, Planning, and Forecasting</i> , by Alice C. Lee, John C. Lee, and Cheng F. Lee. World Scientific, 2009 |
| 課程相關<br>連結網址<br>Course Website                |   |
| 備註<br>Remarks                                 |   |

申請教師簽章：



開課單位主管簽章：

