



## Financial Statement Analysis

International Academic Camp Course Syllabus  
Fudan Campus, 2019 December

**Study Term:**  
Winter, 09/12/2019 - 27/12/2019

**Study Level:**  
Postgraduate

**Class hours:**  
13:30 - 16:10

**Location:**  
No.220 Handan Rd, Shanghai, China.

### Course Description:

This course aims to equip students to undertake financial analysis; to develop an appreciation of the flow of financial accounting and other information to the equity market; and to understand the ways this information is used for valuation. Major areas of financial statement analysis such as inventories, long-lived assets, income taxes, liabilities, employee compensation, inter-corporate investments and multinational operations will be discussed in details. In this course, students will develop generic skills in a range of areas, including: critical analytical skills in information management and analysis; problem-solving

skills by identifying relevant information and interpreting output in a multidisciplinary environment.

### Course Goals:

1. Understand the roles of financial reporting and financial statement analysis.
2. Identify and utilise value-relevant information contained in financial statements.
3. Critically apply the tools and techniques to perform an analysis of financial statements.
4. Assess how analytical adjustments to financial information provided by firms affect the relation between financial ratios.

### Required Texts:

- Robinson, T. R., Henry, E., Pirie, W. L. and Broihahn, M. A., 2015, *International Financial Statement Analysis*, Third Edition, John Wiley & Sons Inc., New Jersey.
- Robinson, T. R., Henry, E., Pirie, W. L. and Broihahn, M. A., 2015, *International Financial Statement Analysis Workbook*, Third Edition, John Wiley & Sons Inc., New Jersey.
- Palepu, Healy, Wright, Bradbury and Lee, *Business Analysis & Valuation: Using Financial Statements*, Second Asia Pacific Edition, Cengage Learning, 2015.

### Assessment:

Assessment Task	Weighting	Due Date
1. Class participation	10%	In-class
2. Assignment	20%	TBD
3. Mid-term Exam	20%	TBD
4. Final Exam	50%	TBD



## Course Schedule:

Day	Date	Topic	Chapter
1	09/12/2019	Introduction	Ch 1
2	10/12/2019	Financial Reporting Mechanics and Standards	Ch 2&3
3	11/12/2019	Income Statement	Ch 4
4	12/12/2019	Balance Sheet	Ch5
5	13/12/2019	Statement of Cash flows	Ch 6
<b>SATURDAY &amp; SUNDAY</b>			
6	16/12/2019	Financial Analysis Techniques I	Ch 7
7	17/12/2019	Financial Analysis Techniques II	Ch 7
8	18/12/2019	Mid-term Exam	
9	19/12/2019	Inventory	Ch 8
10	20/12/2019	Long-term Assets	Ch 9
<b>SATURDAY &amp; SUNDAY</b>			
11	23/12/2019	Long-term Liabilities	Ch 10
12	24/12/2019	Employee Compensation	Ch 14
13	25/12/2019	Financial Statement Analysis: Applications I	Ch 12
14	26/12/2019	Financial Statement Analysis: Applications II	Ch 12
15	27/12/2019	Final Examination	All the readings