

**City University of Hong Kong
Course Syllabus**

**offered by College of Business
with effect from Semester A 2024/25**

Part I Course Overview

Course Title: Financial Reporting and Analysis for Decision Making

Course Code: FB5803P

Course Duration: Intensive mode: 4 Days

Credit Units: 2

Level: P5

Medium of Instruction: Putonghua

Medium of Assessment: Chinese

Prerequisites:
(Course Code and Title) Nil

Precursors:
(Course Code and Title) Nil

Equivalent Courses:
(Course Code and Title) FB5803 Financial Reporting and Analysis for Decision Making

Exclusive Courses:
(Course Code and Title) Nil

Part II Course Details

1. Abstract

This course aims to facilitate students acquiring:

1. an overview of the financial reporting framework in Hong Kong and mainland China;
2. ability to analyze a set of financial reports using relevant financial analysis tools;
3. ability to apply relevant financial analytical tools for economic and financial decisions.

2. Course Intended Learning Outcomes (CILOs)

(CILOs state what the student is expected to be able to do at the end of the course according to a given standard of performance.)

| No. | CILOs | Weighting (if applicable) | Discovery-enriched curriculum related learning outcomes (please tick where appropriate) | | |
|-----|---|------------------------------|---|----|----|
| | | | A1 | A2 | A3 |
| 1. | Demonstrate reasonable level of knowledge regarding the regulatory and framework of financial reporting in Hong Kong and mainland China | 10 % | ✓ | ✓ | |
| 2. | Analyse and explain the contents of a set of financial reports by using relevant financial analysis tools | 35% | ✓ | ✓ | ✓ |
| 3. | Apply relevant analytical tools in performing application analysis for sound financial and business decisions | 35% | ✓ | ✓ | |
| 4. | Communicate effectively in verbal, written and electronic formats | 20% | ✓ | ✓ | |
| | | 100% | | | |

A1: Attitude

Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.

A2: Ability

Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to real-life problems.

A3: Accomplishments

Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.

3. Learning and Teaching Activities (LTAs)

(LTAs designed to facilitate students' achievement of the CILOs.)

| LTA | Brief Description | CILO No. | | | | Hours/week (if applicable) |
|------------------------------|--|----------|---|---|---|-------------------------------|
| | | 1 | 2 | 3 | 4 | |
| Brief lectures | Illustrate and explain important concepts. The discussion shall be supplemented by examples, both hypothetical and real life situational. | √ | √ | √ | √ | |
| In-class learning activities | They are problems designed and used for illustration purposes. Students are encouraged to solve these problems. Lecturer will provide guidance to students in problem solving. | √ | √ | √ | √ | |
| Real life case analyses | They are introduced at appropriate times to provide simulated experiences for students to familiarize with practical application of the knowledge and skills acquired in the course. | √ | √ | √ | √ | |
| Group project | Students will complete a group project related to case studies that synthesize the business communication topics. | √ | √ | √ | √ | |

4. Assessment Tasks/Activities (ATs)

(ATs are designed to assess how well the students achieve the CILOs.)

| Assessment Tasks/Activities | CILO No. | | | | Weighting | Remarks |
|---|----------|---|---|---|-----------|---------|
| | 1 | 2 | 3 | 4 | | |
| Continuous Assessment: <u>100%</u> | | | | | | |
| Individual Assignment | √ | √ | √ | √ | 35-45% | |
| Class Learning Activities | √ | √ | √ | √ | 15-25% | |
| Group Project | √ | √ | √ | √ | 35-45% | |
| Examination: ____% (duration: _____, if applicable) | | | | | 100% | |

5. Assessment Rubrics

(Grading of student achievements is based on student performance in assessment tasks/activities with the following rubrics.)

Applicable to students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter

| Assessment Task | Criterion | Excellent (A+, A, A-) | Good (B+, B, B-) | Fair (C+, C, C-) | Marginal (D) | Failure (F) |
|------------------------------|-----------|---|---|--|--|--|
| 1. Individual Assignment | | Demonstrate an excellent understanding of the topics covered. | Demonstrate a good understanding of the topics covered. | Demonstrate an adequate understanding of the topics covered. | Demonstrate basic understanding of the topics covered. | Unable to demonstrate basic understanding of the topics covered. |
| 2. Class Learning Activities | | Demonstrate an excellent ability to analyse and explain financial reports and to propose solution for financial problem identified. | Demonstrate a good ability to analyse and explain financial reports and to propose solution for financial problem identified. | Demonstrate an adequate ability to analyse and explain financial reports and to propose solution for financial problem identified. | Demonstrate basic ability to analyse and explain financial reports and to propose solution for financial problem identified. | Unable to demonstrate basic ability to analyse and explain financial reports and to propose solution for financial problem identified. |
| 3. Group Project | | Demonstrate excellent competence in presenting the main issues and giving solutions to the case study assigned. | Demonstrate good competence in presenting the main issues and giving solutions to the case study assigned. | Demonstrate adequate competence in presenting the main issues and giving solutions to the case study assigned. | Demonstrate basic competence in presenting the main issues and giving solutions to the case study assigned. | Unable to demonstrate basic competence in presenting the main issues and giving solutions to the case study assigned. |

Applicable to students admitted from Semester A 2022/23 to Summer Term 2024

| Assessment Task | Criterion | Excellent (A+, A, A-) | Good (B+, B) | Marginal (B-, C+, C) | Failure (F) |
|------------------------------|-----------|---|---|--|--|
| 1. Individual Assignment | | Demonstrate an excellent understanding of the topics covered. | Demonstrate a good understanding of the topics covered. | Demonstrate basic understanding of the topics covered. | Unable to demonstrate basic understanding of the topics covered. |
| 2. Class Learning Activities | | Demonstrate an excellent ability to analyse and explain financial reports and to propose solution for financial problem identified. | Demonstrate a good ability to analyse and explain financial reports and to propose solution for financial problem identified. | Demonstrate basic ability to analyse and explain financial reports and to propose solution for financial problem identified. | Unable to demonstrate basic ability to analyse and explain financial reports and to propose solution for financial problem identified. |
| 3. Group Project | | Demonstrate excellent competence in presenting the main issues and giving solutions to the case study assigned. | Demonstrate good competence in presenting the main issues and giving solutions to the case study assigned. | Demonstrate basic competence in presenting the main issues and giving solutions to the case study assigned. | Unable to demonstrate basic competence in presenting the main issues and giving solutions to the case study assigned. |

Part III Other Information (more details can be provided separately in the teaching plan)

1. Keyword Syllabus

(An indication of the key topics of the course.)

Financial Reporting Functions; Regulatory Framework; Value Judgement; Ratio Analysis; Investment; Merger and Acquisition.

2. Reading List

2.1 Compulsory Readings

(Compulsory readings can include books, book chapters, or journal/magazine articles. There are also collections of e-books, e-journals available from the CityU Library.)

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|----|---------------------------|
| 1. | 肖星, 一本书读懂财报, 浙江大学出版社 |
| 2. | 从报表看企业, 数字背后的秘密 (作者: 张新民) |

2.2 Additional Readings

(Additional references for students to learn to expand their knowledge about the subject.)

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| 1. | 国家会计学院会计硕士专业学位MPACC系列教材•财务报表分析: 理论框架方法与案例 (主编: 黄世忠) |
| 2. | 上海国家会计学院CFO丛书•财务报表分析 (主编: 上海国家会计学院) |
| 3. | Business Analysis and Valuation: IFRS Edition (Latest Edition), CENGAGE Learning EMEA (Authors: K.G. Palepu, V.L. Bernard, P.M. Healy and E. Peek) |
| 4. | Penman, S., Financial Statement Analysis and Security Valuation Latest Edition, McGraw Hill (Author: Steve H. Penman). |