

**City University of Hong Kong
Course Syllabus**

**offered by College of Business
with effect from Semester A 2019/20**

Part I Course Overview

Course Title: Financial Reporting and Analysis for Decision Making

Course Code: FB5803

Course Duration: 1 Semester

Credit Units: 2

Level: P5

Medium of Instruction: English

Medium of Assessment: English

Prerequisites: Nil
(Course Code and Title)

Precursors: Nil
(Course Code and Title)

Equivalent Courses: AC5803 Financial Statement Analysis
(Course Code and Title) FB5803P Financial Reporting and Analysis for Decision Making

Exclusive Courses: FB5810 Financial Reporting Analysis for Business Decisions
(Course Code and Title)

Part II Course Details

1. Abstract

This course aims to facilitate students acquiring:

- 1) An overview of the financial reporting framework;
- 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.		✓	✓	
2.	ANALYSE and EXPLAIN the contents of a set of financial reports by using relevant financial analysis tools.		✓	✓	✓
3.	APPLY relevant analytical tools in performing application analysis for sound financial and business decisions.		✓	✓	
4.	COMMUNICATE effectively in verbal, written and electronic formats.		✓	✓	
		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 self-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. Teaching and Learning Activities (TLAs)

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

TLA	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	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	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: 100%						
Individual Assignments	✓	✓		✓	40%	
Class Learning Activities	✓	✓	✓	✓	20%	
Group Project	✓		✓	✓	40%	
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.)

	Assessment Task	Criterion	Excellent (A+, A, A-)	Good (B+, B, B-)	Fair (C+, C, C-)	Marginal (D)	Failure (F)
1.	Class Participation	Ability to contribute to in-class activities, such as discussion questions designed by the lecturer.	High	Significant	Moderate	Basic	Not even reaching marginal levels
2.	Individual Assignments	Capacity to understand the different regulatory and financial reporting framework in Hong Kong.	High	Significant	Moderate	Basic	Not even reaching marginal levels
3.	Group Project	Ability to understand the subject and the arguments are well articulated and organized in terms of verbal presentation and report writing skills.	High	Significant	Moderate	Basic	Not even reaching marginal levels

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.)

1.	K.G. Palepu, V.L. Bernard, P.M. Healy and E. Peek, <i>Business Analysis and Valuation: IFRS Edition (Latest Edition)</i> , CENGAGE Learning EMEA
2.	R. Lundholm and R. Sloan, <i>Equity Valuation & Analysis (Latest International Edition)</i> , McGraw-Hill
3.	<u>Hong Kong Accounting and Financial Reporting Standards</u> - Hong Kong Institute of Certified Public Accountants.
4.	<u>International Financial Reporting Standards</u> – International Accounting Standard Board (IASB)

2.2 Additional Readings

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

1.	Canvas site of the course
2.	Hong Kong Stock Exchange www.hkex.org.hk
3.	Euronext: https://europeanequities.nyx.com/en
4.	London Stock Exchange: http://www.londonstockexchange.com
5.	Securities and Exchange Commission: http://www.sec.gov/
6.	Hong Kong Accounting Standards www.hkicpa.org.hk
7.	International Accounting Standards Board (IASB): http://www.ifrs.org
8.	Hong Kong Companies Ordinance Chapter 32