

Financial Analysis Abbreviated Course Syllabus

<u>Course Number:</u>	AB304B
<u>Course Name:</u>	Financial Analysis
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<u>Students:</u>	Financial Management
<u>Required Text:</u>	1. FINANCIAL ANALYSIS,ZHANG XIANZHI, Northeast University of Finance and Economics Press, Edition 2022, 8

Course Description: Financial analysis is a business core course for undergraduates majoring in financial management, which will comprehensively and systematically introduce the basic theory, basic methods and basic applications of financial analysis. Through the study of this course, students will master how to conduct a comprehensive analysis of financial statements and evaluate its financial performance, which is very useful for future career.

Topic Outline:	Hours/Minutes
I. Financial Analysis Theory	2
A. The concept and objectives of Financial Analysis: ① Basic concept of Financial Analysis ② Objectives of Financial Analysis	
B. The System and Content of Financial Analysis ① West Financial Analysis System and Content Evaluation ② The Theoretical Basis of the Construction of China's Financial Analysis System ③ The Construction of Financial Analysis System and Content	
C. The form and function of Financial Analysis: ① The form of Financial Analysis ② Conditions and Requirements of Financial Analysis ③ The function of Financial Analysis	
II. Financial Analysis information	4
A. Types of Financial Analysis information: ① The role of financial analysis information ② Types of Financial Analysis information ③ Requirements for financial analysis information ④ Financial analysis and evaluation standard information	
B. Content and Function of Annual Report: ① Content of the annual report ② Role of the annual report	
C. Accounting statement and notes to accounting statement:	

	①The role of information in the balance sheet	
	②The role of information in the income statement	
	③The role of information in the cash flow statement	
	④The role of information in the annotations to accounting statement	
III.	Financial Analysis method	4
A.	Financial Analysis procedures and step:	
	①Financial analysis information collection and collation stage	
	②Strategic Analysis and Accounting Analysis stage	
	③Financial indicators and factor analysis stage	
	④Financial comprehensive analysis and evaluation stage	
B.	Strategic Analysis and Accounting Analysis	
	①Strategic Analysis	
	②Accounting Analysis	
C.	Ratio Analysis and Factor Analysis	
	①Ratio Analysis Method	
	②Factor Analysis Method	
D.	Comprehensive Analysis	
	①Financial comprehensive Analysis Method	
	②Financial comprehensive Evaluation Method	
E.	Graphical Analysis	
	①Comparative Graphic Analysis	
	②Structural graphic analysis method	
	③Trend graphic analysis method	
	④Factor graphic analysis method	
IV.	Balance Sheet Analysis:	4
A.	The purpose and content of balance sheet analysis:	
	① Purpose of balance sheet analysis	
	② Contents of balance sheet analysis	
B.	Balance Sheet Level Analysis:	
	①Preparation of balance sheet level analysis table	
	②Analysis and evaluation from the perspective of investment or assets	
	③Analysis and evaluation from the perspective of financing or equity	
C.	Balance Sheet Vertical Analysis:	
	① Preparation of vertical analysis statement of balance sheet	
	② Analysis and evaluation of assets structure	
	③ Analysis and evaluation of capital structure	
	④ Analysis and evaluation of the overall structure of balance sheet	
D.	Analysis of Balance Sheet items:	
	①Analysis of major asset item	
	②Analysis of changes in major liability item	
V.	Income Statement Analysis	4
A.	Purpose and content of income statement analysis:	
	① Purpose of income statement analysis	
	② Content of income statement analysis	

B.	Comprehensive analysis of income statement:	
	①Analysis of increase and decrease of profit amount	
	②Analysis of profit structure change	
C.	Income statement segment analysis:	
	①Reporting segment level Analysis	
	②Reporting segment structure Analysis .	
D.	Analysis of income statement items	
	①Analysis of Enterprise income	
	②Cost and expense analysis	
	③Analysis of impairment losses on assets	
	④Analysis of other benefit	
VI.	Analysis of Cash Flow Statement	4
A.	The purpose and content of cash flow statement analysis:	
	①Cash and cash flow statement	
	② The relationship among cash flow statement,balance sheet and income statement	
	③Purpose of the analysis of the cash flow statement	
	④Contents of cash flow statement analysis	
B.	Comprehensive analysis of cash flow statement	
	①Overall analysis of cash flow statement	
	②Analysis of the level of cash flow statement	
	③Structure analysis of cash flow statement	
	④Cash flow trend analysis	
	⑤Combination analysis of cash flow	
	⑥Free cash flow	
C.	Analysis of cash flow statement items:	
	①Analysis of main items of cash flow from operating activities	
	②Analysis of cash flow items from investing activities	
	③Analysis of cash flow items from financing activities	
	④Analysis of cash and cash equivalent	
D.	Analysis of the relationship between net cash flow from operating activities and net profit	
	① Relationship between net cash flow from operating activities and net profit	
	② Analysis of major items in the notes to the cash flow statement	
VII.	Profitability Analysis	4
A.	The purpose and content of profitability analysis:	
	①Purpose of profitability analysis	
	②Contents of profitability analysis	
B.	Capital operation profitability analysis:	
	①The connotation and index of capital operation profitability	
	②Factors affecting the profitability of capital operation	
	③Case analysis of capital operation profitability	
C.	Analysis of asset management profitability:	

	①The connotation and index of asset management profitability	
	②Factors affecting the profitability of asset management	
	③Analysis of profitability factors of asset management	
D.	Analysis of profitability of commodity operation:	
	①The connotation and index of the profitability of commodity management	
	②Revenue and profit margin analysis	
	③Cost-profit ratio analysis	
VIII.	Analysis of operation capability	4
A.	The purpose and content of operational capability analysis:	
	①Purpose of operational capability analysis	
	②Calculation method of operational capacity index	
	③Content of operational capability analysis	
B.	Total asset operating capability analysis:	
	①Total asset operating capability index	
	②The influence of asset allocation structure on total assets operating capability	
	③Analysis of the relationship between total assets operating capability and profitability	
C.	Analysis of current assets operating capability:	
	①Analysis of operating capability of all current assets	
	②Inventory operation capability analysis	
	③Accounts receivable operation capability analysis	
	④Calculation and analysis of operating cycle	
D.	Analysis on the operation capability of fixed asset	
	①Calculation and analysis of turnover of fixed asset	
	②Calculation and analysis of that output value rate of fixed asset	
	③Factors affecting the operating capability of fixed asset	
IX.	Solvency Analysis	4
A.	The purpose and content of the analysis of debt repayment ability:	
	①Purpose of the analysis of debt repayment ability	
	②Content of the analysis of debt repayment ability	
B.	Short-term solvency analysis:	
	①Factors affecting short-term debt paying ability	
	②Calculation and analysis of short-term solvency index	
C.	Long-term solvency analysis:	
	①Factors affecting long-term debt paying ability	
	②Calculation and analysis of long-term solvency index	
X	Analysis of development capability	4
A.	The purpose and content of development capability analysis	
	①Purpose of development capability analysis	
	②Content of development capability analysis	
B.	Analysis of individual development ability:	
	①Calculation and analysis of growth rate of owner's equity	
	②Calculation and analysis of profit growth rate	

	③Calculation and analysis of income growth rate	
	④Calculation and analysis of asset growth rate	
C.	Analysis of overall development capability:	
	①Framework for overall development capability	
	②The application of the framework for overall development capability	
IX.	Comprehensive Analysis and Performance Evaluation	10
A.	The purpose and content of Comprehensive Analysis and Performance Evaluation :	
	①Purpose of Comprehensive Analysis and Performance Evaluation	
	②Content of Comprehensive Analysis and Performance Evaluation	
B.	Dupont financial comprehensive analysis:	
	①Dupont system of financial analysis	
	② The transformation and development of Dupont system of financial analysis	
C.	Comprehensive evaluation of enterprise operating performance:	
	①Comprehensive index method of operation performance evaluation	
	②Comprehensive scoring method of operation performance evaluation	
Total Sessions (Coverage Hours)		48

Summary of UG CPC Topics Covered in this Course:	Hours/Minutes
a. Marketing	0
b. Finance	34
c. Accounting	4
d. Management	8
e. Legal environment of Business	0
f. Economics	0
g. Business Ethics	0
h. Global Dimensions of Business	0
i. Business Communications	0
j. Information System	2
k. Quantitative Techniques and Statistics	0
l. Business Policies	0
m. Comprehensive or Integrating Experience	0
Total Estimated CPC Coverage Hours	48