
SYLLABUS

Date/ Revision Januari 20, 2017
Faculty Business and Social Sciences
Approval Dr. Samuel Prasetya

SUBJECT : FINANCIAL STATEMENT ANALYSIS

1. Identification of Subject:

Name of Subject : Financial Statement Analysis
Code of Subject : ACCO-2100
SKS/ECTS : 3 SKS
Semester : 4
Study Program : B-MGT/B-IBA
Lecturer : Aemy Widiati, MSi & Afera Wijayanti, M.Ak

2. Competency

After having the course, students are expected to:

- a) Students will have an overview of the most important financial statement analysis.
- b) Students will be able to describe the core aspects of basic financial statement and will be able to illustrate, contrast, and apply the main concepts and theories to analyze the financial statements.
- c) Students are also able to discuss critically the role of an financial manager to analyze and take decision in company.

3. Description of Subject:

This course discusses about principles of financial management related with: asses and liability valuation, operating activities, investing activities, financing activities, risk analysis, cash flow analysis, profitability analysis, credit analysis, and accounting quality.

4. Learning Approach

Approach : Combination of Expository - inquiry and colaborative
Method : Discussions, questions/answers, sample problems/cases, group works
Student Task : Home work, presentation
Media : LCD projector

5. Evaluation

- | | |
|-----------------------------|--------------------|
| a) Absence maximum | : 25% |
| b) Homework, Class work | : 5 points |
| c) Presentation, Simulation | : 15 points |
| d) Daily Quiz | : 20 points |
| e) Final Examination | : <u>60 points</u> |
| Total | : 100 Points |

6. Contents/Topics of Lecturing

Week	Content/ Topics of Lecturing	Text Book Chapter	Remarks
1	Financial Statement Analysis: An Introduction <ul style="list-style-type: none"> • Scope of financial statement analysis • Financial statement analysis framework • Major financial statement 	Ch. 1	Group formation Group Topic selections for Group writing project
2	Financial Reporting Mechanism <ul style="list-style-type: none"> • Accounts and Financial Statements • Accounting process • Accounting system • Framework for analyzing the effects of transaction of the financial statements 	Ch. 2	
3	Financial Reporting Standards <ul style="list-style-type: none"> • Objective of financial reporting • Effective financial reporting 	Ch. 3	Draft I
4	Financial Reporting Standards <ul style="list-style-type: none"> • Comparison of IFRS with alternative reporting system • Monitoring development of financial reporting standard 	Ch. 3	Quiz I
5	Understanding Income Statement <ul style="list-style-type: none"> • Revenue recognition • Expense recognition • Non recurring items and non operating items 	Ch. 4	Draft II
6	Understanding Income Statement <ul style="list-style-type: none"> • Earnings per share • Analysis of the income statement 	Ch. 4	Quiz II
7	Evaluation from previous discussion and chapters	Ch. 1-4	
8	Semester Break: Only Make-Up Classes		
9	Understanding Balance Sheet <ul style="list-style-type: none"> • Component and format of the balance sheet • Assets, Liabilities and Equity Analysis 	Ch. 5	Draft III
10	Understanding Balance Sheet <ul style="list-style-type: none"> • Analysis of the balance sheet 	Ch. 5	Quiz III
11	Understanding Cash Flow Statements <ul style="list-style-type: none"> • Component and format of the cash flow statements • Cash flow statement linkages and preparation 	Ch. 6	Draft IV
12	Understanding Balance Sheet <ul style="list-style-type: none"> • Analysis of the cash flow statement 	Ch. 6	Quiz IV

Week	Content/ Topics of Lecturing	Text Book Chapter	Remarks
13	Financial Analysis Techniques <ul style="list-style-type: none"> Financial analysis process Analytical tools and techniques Common ratio 	Ch. 7	Draft V
14	Financial Analysis Techniques <ul style="list-style-type: none"> Equity analysis Credit analysis 	Ch. 7	Quiz V
15	Review chapters for final exams & group projects	Ch 5-7	Final draft
16	Semester Break: Only Make-Up Classes		
17	Final Examination	Ch 1-7	

7. Book Reference:

a) Main Textbook

Robinson, T.R., Henry, E., Pirie, W.L., Broihan, M.A., (2015). *International Financial Statement Analysis. 3rd Edition*. New Jersey : John Wiley & Sons. ISBN # 978-1-118999479

b) Supplement Textbook

Subramanyam, K. R., & Wild, J. (2014). *Financial Statement Analysis 11th Edition*. New York: McGraw Hill. ISBN # 978-0-07-811096-2

c) Supplement Articles

Various online journal articles