

Group Case Assignments :

The whole class will be divided into several groups, with no more than 4 students in each group. For each case (except for the first one), the instructor will assign one presentation group and three to four discussion groups. The presentation group shall briefly summarize the assigned chapter in 30-40 minutes, present the case for 60-70 minutes, and leave at least 40 minutes for comments by discussion groups. The presentation group shall turn in both presentation (ppt) and written reports, while the discussion groups turn in only the written report of no more than three pages. Active class participation is strongly encouraged.

Group Term Project :

Each group is required to find a publicly traded company, either domestic or foreign, and apply the framework learned from this course to conduct a business analysis or valuation. Each group needs to inform the instructor the company and the subject(s) they intend to analyze by the end of April. The project presentation will be held in the last two weeks and the project report is due on the presentation day.

Grading :

Group case presentation	30%
Group case discussions	25%
Group term project	30%
Class participation	15%

Class Code: On time; No Food; No Chat; Mutual Respect

Schedule

week	date	Topics and cases
1	2/24	Introduction
2	3/2	<u>Part I Frame Work</u>
		Ch.1 A framework for Business Analysis and Valuation Using Financial Statements CASE: The Role of Capital Market Intermediaries in the Dot-Com Crash of 2000
3	3/9	<u>Part 2 Business Analysis and Valuation Tools</u> Ch. 2 Strategy Analysis CASE: Haier: Taking a Chinese Company Global
4	3/16	Ch.3 Overview of Accounting Analysis

		CASE: Fiat Group's First-Time Adoption of IFRS
5	3/23	Ch. 4 Implementing Accounting Analysis CASE: Marks and Spencer's Accounting Choice
6	3/30	Ch. 5 Financial Analysis CASE: Carrefour S. A.
7	4/6	溫書假
8	4/13	Ch. 6 Prospective Analysis: Forecasting CASE: Forecasting Earnings and Earnings Growth in the European Oil and Gas Industry
9	4/20	Guest speech 1 (subject to change)
10	4/27	Ch.7 Prospective Analysis: Valuation Theory and Concepts CASE: Puma AG Rudolf Dassler Sport
11	5/4	Ch.8 Prospective Analysis: Valuation Implementation CASE: Ryanair Holdings plc
12	5/11	<u>Part 3 Business Analysis and Valuation Applications</u> Ch.9 Equity Security Analysis CASE: Valuation at Novartis
13	5/18	Guest speech 2 (subject to change)
14	5/25	Ch.10 Credit Analysis and Distress Prediction CASE: Getronics' Debt Ratings
15	6/1	Ch.11 Mergers and Acquisitions CASE: The Air France-KLM Merger
16	6/8	Ch.12 Communication and Governance CASE: Investor Relations at Total
17	6/15	Group project presentation
18	6/22	Group project presentation

※本課程與本系教育目標和學生須具備之核心能力之關連情形

本系積極培養學士班學生須具備之六大核心能力為①商學基礎知識、②專業會計知識、③管理知識與能力、④人文與法律素養、⑤資訊分析與應用能力，以及⑥語文與溝通能力，以達成本系學士班之三個教育目標：①培養具人文素養、國際視野與會計專業之管理人才、②增進團隊互助、人際溝通及領導與服務之能力、③強調解決問題之能力與終身學習之理念。下表中載有「◎」符號者，為本系設計課程地圖時預期本課程所要增進學生的主要核心能力，最右一欄係本課程預計要達成之教育目標的編號。

本課程與本系學士班核心能力、教育目標對照表

課程名稱	A	B	C	D	E	F	對應之教育目標
	商學基礎知識	專業會計知識	管理知識與能力	人文與法律素養	資訊分析與應用能力	語文與溝通能力	
會計學原理上	◎	◎	◎		◎	◎	1、2、3

學生成績評量定義及對照表

百分數區間 (中位數)	等第	GRADE POINT	定義
90-100 (95)	A+	4.3	All goals achieved beyond expectation 所有目標皆達成且超越期望
85-89 (87)	A	4.0	All goals achieved、所有目標皆達成
80-84 (82)	A-	3.7	All goals achieved, but need some polish 所有目標皆達成，但需一些精進
77-79 (78)	B+	3.3	Some goals well achieved、達成部分目標，且品質佳
73-76 (75)	B	3.0	Some goals adequately achieved 達成部分目標，但品質普通
70-72 (71)	B-	2.7	Some goals achieved with minor flaws 達成部分目標，但有些缺失
67-69 (68)	C+	2.3	Minimum goals achieved、達成最低目標
63-66 (65)	C	2.0	Minimum goals achieved with minor flaws 達成最低目標，但有些缺失
60-62 (61)	C-	1.7	Minimum goals achieved with major flaws 達成最低目標但有重大缺失
≤59 (50)	F	0	No goals achieved、所有目標皆未達成

研究生
及格標準

大學生
及格標準