

COURSE DETAIL

FINANCIAL REPORTING AND ANALYSIS OF FINANCIAL INSTITUTIONS

Country

Hong Kong

Host Institution

University of Hong Kong

Program(s)

University of Hong Kong

UCEAP Course Level

Upper Division

UCEAP Subject Area(s)

Business Administration

UCEAP Course Number

142

UCEAP Course Suffix**UCEAP Official Title**

FINANCIAL REPORTING AND ANALYSIS OF FINANCIAL INSTITUTIONS

UCEAP Transcript Title

FIN RPTG & ANALYSIS

UCEAP Quarter Units

5.00

UCEAP Semester Units

3.30

Course Description

This course examines the main business areas of a modern full-service bank, including how banks generate profit across different activities, the principal risks they face, the methods used to manage those risks, and the ways in which the public can assess bank risk, evaluate performance, and understand the regulatory framework governing banking operations. The course focuses on (1) the financial statement analysis of banks and bank-like financial institutions, and (2) the accounting and disclosure rules for the financial instruments they hold, including interest rate risk disclosures, loan loss disclosures, fair value accounting for financial instruments, securitization accounting, derivatives and hedge accounting, and market risk disclosures. Analyzing these two aspects of a modern bank reveals much about the strategies followed by the bank given the various regulations under which it operates. The financial statements of financial institutions are increasingly based on fair value accounting and their financial reports include increasingly extensive risk and estimation sensitivity disclosures. Both fair value accounting and risk and estimation sensitivity disclosures are necessary ingredients for financial reports to convey financial institutions' risk and performance in today's world of complex, structured, value and risk-partitioning financial instruments and transactions. While financial institutions often report imperfect (or worse) fair value measurements and risk and estimation sensitivity disclosures, careful joint analysis of the information they do provide invariably yields important clues about their risks and performance.

Language(s) of Instruction

English

Host Institution Course Number

ACCT3115

Host Institution Course Title

FINANCIAL REPORTING AND ANALYSIS OF FINANCIAL INSTITUTIONS

Host Institution Course Details

<https://ug.hkubs.hku.hk/course>

Host Institution Campus

Host Institution Faculty

Host Institution Degree

Host Institution Department

Business

Course Last Reviewed

2025-2026

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