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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