



"الريادة والأبداع في الأعمال"
"Entrepreneurship and
Innovation in Business"

جامعة الزيتونة الأردنية
Al-Zaytoonah University of Jordan
كلية الأعمال
Faculty of Business



"عراقة وجودة"
Tradition and
"Quality"

Detailed Course Description - Course Plan Development and Updating Procedures/ Accounting Department QF05/0408-3.0E

Faculty	Business	Department	Accounting
Course number	0502321	Course title	Financial Statement Analysis
Number of credit hours	3	Pre-requisite/co-requisite	Principles of Accounting (2)

Brief course description

The course reviews the process of basic financial statements preparation, and also presents the financial statement analysis tools and techniques from the viewpoint of the primary users of financial statements. It covers the fundamental concepts of financial reporting. Basic analysis by using vertical, horizontal and ratio analysis. And explains the meaning of the financial statements' numbers.

Course goals and learning outcomes	
Goal 1	To know what financial analysis means, its types and importance.
Learning outcomes	1.1 To enable the student from obtaining the knowledge and understanding of the field of financial statements analysis.
Goal 2	To understand the basic financial statements, their components and their effect on making decisions.
Learning outcomes	2.1 To enable the student from obtaining the knowledge and understanding of the different financial statements. 2.2 To give the students the ability and skills of the effective teamwork. 2.3 To enrich the students with both oral and writing communication skills in relation to financial statements and their analysis.
Goal 3	Students have to understand and apply the different tools and techniques of financial analysis.
Learning outcomes	3.1 To enable the student from obtaining the knowledge and understanding of the different financial statements analysis techniques 3.2 To give the students the ability and skills of the effective teamwork. 3.3 To enrich the students with both oral and writing communication skills in relation to financial statements analysis. 3.4 To enrich the student with the skills of thinking and analyzing financial statements using both qualitative and quantitative techniques.
Textbook	Gibson Charles H., Financial Reporting and Analysis, 13th Edition, 2013, ThomsonOne, USA.
Supplementary references	1- Wild, John J. & Others (2011), "Financial Statement Analysis" 10th edition McGraw- Hill Co. International Edition. 2- Stickney, C. and P. Brown (2004), " Financial Reporting and Statement Analysis, Thomson 3- Financial Statement Analysis, Khanfar, 2006.

Course timeline

Week	Number of hours	Course topics	Pages (textbook)	Notes
01	3	What is financial analysis concepts and importance and objectives of financial analysis?	33-48	1



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02	3	Parties interested in financial analysis and decision makers.	1-32	1
03	3	Types of financial analysis.	141-155	1
04	3	Classification of financial statements.	67-159	1
05	3	Analysis of short-term financial position. (Working capital net working capital)	163-186	3
06	3	Review + First Exam		
07	3	Cash flows statement.	319-335	2,3
08	3	Methods of cash flows statements: Preparing cash flows statement Direct method and indirect method	319-335	2,3
09	3	Analysis of cash flows statements.	319-335	2,3
10	3	Vertical analysis.	141-159	2,3
11	3	Horizontal Analysis.	141-159	2,3
12	3	Review + Second Exam		
13	3	Financial ratios analysis liquidity ratios, long-term debt paying ability	163-186	2,3
14	3	Profitability ratios-activity. Ratios- market ratios.	251-301	2,3
15	3	Financial failure	163-301	3
16	3	Review + Final Exam		

Theoretical course evaluation methods and weight	Participation = 10% First exam 20% Second exam 20% Final exam 50%	Practical (clinical) course evaluation methods	Semester students' work = 50% (Reports, research, quizzes, etc.) Final exam = 50%
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Approved by head of department	Dr. Abdallah Atieh	Date of approval	30/8/2017
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Extra information (to be updated every semester by corresponding faculty member)

Name of teacher		Office Number	
Phone number (extension)		Email	_____@zuj.edu.jo
Office hours			

Mr. Mu'th Hamad