



Course Specifications

Course Title:	Analysis of Financial Statements
Course Code:	ACCT 1443
Program:	Bachelor in Accounting
Department:	Accounting (ACCT)
College:	College of Business Administration
Institution:	Dar Al Uloom University

Table of Contents

A. Course Identification	3
B. Course Objectives and Learning Outcomes	3
1. Course Description	3
2. Course Main Objective.....	3
3. Course Learning Outcomes	4
C. Course Content	4
D. Teaching and Assessment	5
1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods	5
2. Assessment Tasks for Students	5
E. Student Academic Counseling and Support	6
F. Learning Resources and Facilities	6
1. Learning Resources	6
2. Facilities Required.....	6
G. Course Quality Evaluation	7
H. Specification Approval Data	7

A. Course Identification

1. Credit hours: 3 Hours
2. Course type
a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b. Required <input type="checkbox"/> Elective <input checked="" type="checkbox"/>
3. Level/year at which this course is offered: Eighth Level / Fourth Year
4. Pre-requisites for this course (if any): ACCT 1321
5. Co-requisites for this course (if any): NIL

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	45	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	45
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	45

B. Course Objectives and Learning Outcomes

<p>1. Course Description</p> <p>The course focuses on advanced analysis of financial statements and corporate assessments with special emphasis on the application of analytical tools, technology and techniques for analyzing the corporate financial statements and related data to derive estimates and inferences useful in business decisions. Also, this module includes risk-adjusted expected rates of return and the dividends valuation approach, cash-flow based approach, earnings based approach and market based approach.</p>
<p>2. Course Main Objective</p> <ul style="list-style-type: none"> ▪ Analyze financial reporting using knowledge of the underlying accounting principles, and financial analysis techniques. ▪ Understand asset and liability valuation, income recognition and risk analysis. ▪ Having the ability to generate reasonably accurate (or at least logically consistent) forecasts of a firm's future financial performance, including revenues, earnings, asset balances and free cash flows. ▪ Forecast financial statement, expected rates of return and dividends valuation approach.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Outline overview of financial reporting, financial statement analysis, and valuation.	K1
1.2	Explain asset and liability valuation and income recognition.	K2
1.3	Recognize the difference between income flows and cash flows to understand the statement of cash flows, and other assessments such as profitability and risk analysis.	K3
2	Skills	
2.1	Evaluate accounting quality and analyze operating, investing and financing activities of a firm.	S1
2.2	Perform forecasting financial statements and different approaches of valuation.	S2
2.3	Demonstrate written and oral communication skills appropriate.	S5
3	Values	
3.1	Adopt ethical considerations and integrity in the execution of group work and in other assessment processes.	V1
3.2	Endure high interest and the ability to work either individually or in a team in completing the assigned task.	V3

C. Course Content

No	List of Topics	Contact Hours
1	Overview of financial reporting, financial statement analysis, and valuation.	6
2	Asset and Liability valuation and Income recognition.	6
3	Income Flows versus Cash Flows: Understanding the Statement of Cash Flows.	6
4	Profitability Analysis and Risk Analysis.	6
5	Accounting Quality, Operating Activities, Investing Activities, Financing Activities.	6
6	Forecasting Financial Statements.	6
7	Risk-Adjusted Expected Rates of Return and the Dividends Valuation Approach, Cash flow-based Approach, Earnings based Approach and Market-based Approach.	9
Total		45

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Outline overview of financial reporting, financial statement analysis, and valuation.	Direct Indirect	Quizzes Exams Homework
1.2	Explain asset and liability valuation and income recognition.		
1.3	Recognize the difference between income flows and cash flows to understand the statement of cash flows, and other assessments such as profitability and risk analysis.		
2.0	Skills		
2.1	Evaluate accounting quality and analyze operating, investing and financing activities of a firm.	Direct Indirect	Quizzes Exams Homework Project
2.2	Perform forecasting financial statements and different approaches of valuation.		
2.3	Demonstrate written and oral communication skills appropriate.		
3.0	Values		
3.1	Adopt ethical considerations and integrity in the execution of group work and in other assessment processes.	Interactive	Homework Project
3.2	Endure high interest and the ability to work either individually or in a team in completing the assigned task.		

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quizzes	Continuous	10%
2	Homework /Assessments /Projects	Continuous	20%
3	Midterm Exam	9	30%
4	Final Exam	16	40%

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:

1. Eight Office hours weekly can be booked through the students' SIS account.
2. Online discussion through the LMS forums and instant messaging.
3. Instructor email available in the course syllabus.
4. Occasional mobile calls or SMS for urgent messages.

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	<ul style="list-style-type: none"> • Revsine, L., Collins, D., Johnson, B., Mittelstaed, F. <i>Financial Reporting and Analysis</i>. 8th Edition, USA: McGraw-Hill/Irwin. ISBN-10: 1260247848. ISBN-13: 781260247848. Copyright 2021 • Wild, J.J., Subramanian, K.R., and Halsey, R.F. (2008). <i>Financial Statement Analysis</i>. Tenth Edition. USA: McGraw-Hill/Irwin. ISBN-10: 0073379433. ISBN-13: 978-0073379432
Essential References Materials	<ul style="list-style-type: none"> • Publications & Reports of SOCPA • Publications & Reports of Saudi Capital Market Authority. • International Accounting Standards. • Saudi accounting Standard • Publications & Reports of IFAC
Electronic Materials	<ul style="list-style-type: none"> • Documents from the Saudi Electronic Library and various websites. • Study materials available through online resources (Cengage, McGraw Hill ...).
Other Learning Materials	MS office tools Standards/regulations as per Saudi Organization for Certified Public Accountants

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom.
Technology Resources (AV, data show, Smart Board, software, etc.)	Data show + smart boards.
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	Internet access point.

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
End of semester Course Evaluation.	Students	Surveys
Effectiveness of teaching and assessment.	Peer reviewer, HoD, Students	Surveys, visits
Course learning outcomes assessment.	Students, faculty Staff, HoD, independent reviewers	Surveys, interviews, visits, independent reviewers
Quality of learning resources.	Students, graduates, faculty Staff.	Surveys

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	ACCT Department Council - COB
Reference No.	2
Date	12/02/2022

