



The University of Jordan

Accreditation & Quality Assurance Center

COURSE Syllabus

1	Course title	Financial Statement Analysis
2	Course number	5202427
3	Credit hours (theory, practical)	3
	Contact hours (theory, practical)	3
4	Prerequisites/corequisites	Accounting I
5	Program title	Accounting
6	Program code	03
7	Awarding institution	The university of Jordan
8	Faculty	Management and finance
9	Department	Accounting
10	Level of course	2
11	Year of study and semester (s)	2 nd semester 2015/2016
12	Final Qualification	Bachelor
13	Other department (s) involved in teaching the course	None
14	Language of Instruction	English
15	Date of production/revision	2 nd semester 2010 / revised yearly

16. Course Coordinator:

Office numbers, office hours, phone numbers, and email addresses should be listed.

380 Rania Alomari, (10:00-12:00am) , 0777373245 , r.omari@ju.edu.jo

17. Other instructors:

Office numbers, office hours, phone numbers, and email addresses should be listed.

380 Rania Alomari, (10:00-12:00am) , 0777373245 , romari@ju.edu.jo

18. Course Description:

This course is intended to study the role of the financial statements and the annual report in the financial reporting process. Using ratio analysis, students analyze past firm performance and make forecasts of future performance. Students also study the effects of different accounting methods on financial statement analysis

1. **19. Course aims and outcomes:**
- 2.

A- Aims:

Using a user-oriented approach, students in this course study the basic principles of accounting and the assumptions of the financial accounting model. They learn how to apply general purpose financial statements and related data to derive estimates and make inferences useful in business decisions.

Students analyze the role of the income statement, balance sheet, statement of cash flows, footnotes and annual reports in the financial reporting process. They learn the techniques of computing ratios in preparation for financial statement analysis, interpret the ratios and study the limitations of ratio analysis. They examine the past performance of the firm by analyzing the efficiency, financial condition, profitability, liquidity, solvency and risk of a company using the ratio analysis, including vertical and horizontal common-size analysis, trend analysis, and industry comparisons. They make forecasts of future firm performance

- Intended Learning Outcomes (ILOs): Upon successful completion of this course students will be able to ...

20. Topic Outline and Schedule:

3.					
Topic	Week	Instructor	Achieved ILOs	Evaluation Methods	Reference
Accounting information system an overview Chapter1 . "Introduction to Financial Reporting" Chapter2 "Introduction to Financial Statements and Other Financial Reporting Topics" Main Objective: Overview of Financial Reporting	1+2+3	Omari	1	Assignments & short exams	Accounting Information Systems (12th Edition)
Chapter 3 "Balance Sheet" Detailed examination of the Balance Sheet	4	Omari	2	Assignments & short exams	Accounting Information Systems (12th Edition)
Chapter 5 "Basics of Analysis" Main Objective: Basics of Financial Statement Analysis.	5+6	Omari	3	Assignments & short exams	Accounting Information Systems (12th Edition)
Chapter 6 "Liquidity of Short-Term Assets; Related Debt-Paying Ability" Main Objective: Analyzing Short-Term Debt-Paying Ability.	7+8	Omari	4	Assignments & short exams	Accounting Information Systems (12th Edition)
Chapter 7 "Long-Term Debt-Paying Ability Main Objective: Analyzing Long-Term Debt Paying Ability	9	Omari	5	Assignments & short exams	Accounting Information Systems (12th Edition)
Chapter 8 "Profitability" Main Objective: Analyzing Profitability.	10	Omari	6	Assignments & short exams	Accounting Information Systems (12th Edition)

Chapter 9 "For the Investor" Main Objective: Analysis of Financial Statement by Equity Investor	11	Omari	7	Assignments & short exams	Accounting Information Systems (12th Edition)
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21. Teaching Methods and Assignments:

Development of ILOs is promoted through the following teaching and learning methods:

- 1- *presenting theoretical aspects of topics*
- 2- *solving practical case studies*
- 3- *using excel applications to solve problems*
- 4- *presenting research papers*

22. Evaluation Methods and Course Requirements:

Opportunities to demonstrate achievement of the ILOs are provided through the following assessment methods and requirements:

- 1- *short exams*
- 2- *short home assignments*
- 3- *make virtual projects for capital budgeting techniques*

23. Course Policies:

- A- Attendance policies: according to Jordanian university rules
- B- Absences from exams and handing in assignments on time: according to Jordanian university rules
- C- Health and safety procedures: according to Jordanian university rules
- D- Honesty policy regarding cheating, plagiarism, misbehavior: according to Jordanian university rules
- E- Grading policy: according to Jordanian university rules
- F- Available university services that support achievement in the course: computer lap , internet

24. Required equipment:

The course needs :

- 1- specific computer lap for faculty
- 2- periodical visits to corporations

25. References:

- "Financial Statement Analysis", 13th Edition, by Charles H. Gibson, published by South-Western, 2009 copyright.

26. Additional information:

Assessment	Date
- First Exam	22/2/2016
- Second Exam	14/3/2016
- Assignments (Reports /Quizzes/ Seminar / Tutorials)	
- Final Examination	-----

Name of Course Coordinator: -----Signature: ----- Date: -----

Head of curriculum committee/Department: ----- Signature: -----

Head of Department: ----- Signature: -----

Head of curriculum committee/Faculty: ----- Signature: -----

Dean: ----- -Signature: -----

Copy to:

Head of Department
Assistant Dean for Quality Assurance
Course File