



Course Specifications

Course Title:	Financial Analysis
Course Code:	ACCT- 424
Program:	Bachelor in Accounting
Department:	Accounting
College:	Business Administration
Institution:	Jazan University
Academic Year:	2023
Semester:	1
Course Coordinator:	Dr. Saeed Alqahatani
Date:	28/08/2022

Table of Contents

A. Course Identification	3	
6. Mode of Instruction (mark all that apply)		3
B. Course Objectives and Learning Outcomes	3	
1. Course Description		3
2. Course Main Objective		4
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	5	
F. Learning Resources and Facilities	6	
1. Learning Resources		6
2. Facilities Required		6
G. Course Quality Evaluation	6	
H. Specification Approval Data	7	



A. Course Identification

1. Credit hours: 03			
2. Course type			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	
3. Level/year at which this course is offered: LEVEL- 7			
4. Pre-requisites for this course (if any): NIL			
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	33	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	33
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify) Study, Assignment, group project	11
	Total	44

B. Course Objectives and Learning Outcomes

1. Course Description

This course is a master course focusing on the external use of accounting data for decision making purposes therefore, this course covers a set of topics related to: methods of analysis, Differentiate between horizontal and vertical analysis, ratio analysis Solvency Ratios, Profitability Ratios, limitations of Financial Statement Analysis. The teaching strategy of this course will be lecturer, case studies, quiz, and the assessment plan for this course will be comprehensive exam, oral exam, checklist assessment, formative assessment.



2. Course Main Objective:

On completion of this course, students will be able to understand:

- How to use methods of Analysis.
- Use of horizontal Analysis for accounting data.
- Use of vertical Analysis for accounting data.
- Calculate and interpret ratios analysis for financial statements.
- Use ratio analysis for decision making.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	List the methods of financial Analysis.	K2
1.2	Describe and calculate ratio analysis.	K1
1.3	Identify and interpretation of financial statement analysis results	K1
2	Skills :	
2.1	Analyze accounting data in financial statement	S3
2.2	Interpret of results and trends of analysis ratio.	S3
3	Values:	
3.1	Join and work in a team of financial analysis in entities to help management in decision making inside the organization.	V3
3.2	Share knowledge, skills, and value learned from the course to practical business situations and in decision making.	V2

C. Course Content

No	List of Topics	Contact Hours
1	Framework for Financial Statement and techniques for financial analysis	04
2	Determine differentiate between horizontal and vertical analysis	05
3	Introduction to using ratio in financial analysis.	04
4	Importance of analyze the financial statement.	03
5	Analysis of Balance Sheet,	03
6	Analysis of Income Statement, Cash Flow Analysis	03
7	Foundation of Ratio and Financial Analysis, Fixed Income Analysis.	02
8	Midterm Exam	02
9	Analysis of Inventory, Capitalization of long-lived Assets, Depreciation of long-lived Assets, Impairment of long-lived Assets.	04
10	Review of chapter 3	03
Total		33



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	List the methods of financial Analysis.	Lecture	Assignment Quiz Mid Term Final Exam Question and Answer
1.2	Describe and calculate ratio analysis.	Lecture	
1.3	Identify and interpretation of financial statement analysis results	Lecture	
1.4			
2.0	Skills		
2.1	Analyze accounting data in financial statement	Lecture, problem solving ,case study	Assignment Quiz Mid Term Final Exam
2.2	Interpret of results and trends of analysis ratio.	Lecture, problem solving	Discussion
...			
3.0	Values		
3.1	Join and work in a team of financial analysis in entities to help management in decision making inside the organization.	Group study	Presentation and Quizzes
3.2	Share knowledge, skills, and value learned from the course to practical business situations and in decision making.	Group study	Presentation
...			

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Assignment	Continuous	% 10
2	Quiz	Continuous	% 10
3	Presentation	Continuous	% 10
4	Mid Term	Sixth week	% 20
5	Final Exam	Twelfth week	% 50
8			

*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:

Department have an arrangement for “Student Counseling Unit” and Schedule of Teaching staff Office hours included in the student guide, published at college webpage, published in the department announcement board, and the door of teaching staff offices. The consultation and academic advising is available before the semester starts.



F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	Coombs, H. Hoobs Management Accounting: Principles & Applications SAGE Publications, London, 2005
Essential References Materials	Fundamental Managerial Accounting Concepts.
Electronic Materials	https://www.slideshare.net/mrbagzis/accounting-chapter-22
Other Learning Materials	Pearson Higher Education Online

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom equipped with projector and white board and sufficient seating arrangements.
Technology Resources (AV, data show, Smart Board, software, etc.)	Projector with wi-fi
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	NIL

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Sufficiency of resources and facilities for students	Students	Course evaluation survey form
Effectiveness of teaching / learning process	Students	Course evaluation survey form
Effectiveness of teaching / learning process	CRC / QAU / HoD	Course reports / result analysis
Quality of learning Resources	Track leaders / CRC	Review meetings and star rating with suggestions for further modification and improvements
Verifying standards of student achievement / evaluation	HOD / committee nominated by HoD	Random re-checking of evaluated answer sheets
Achievement of course learning outcomes	Course Teachers / QAU	CLO assessment template that is further verified at course coordinator and QAU level.



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	Council Department
Reference No.	
Date	28/08/22
Program coordinator	Dr Abdulwahab yahya Majli
Course coordinator	Dr. Saeed Alqahatani

