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| --- | --- | --- |
| **Approved Date:** |  | **Philadelphia University** |
| **Issue:** | **Faculty: Business** |
| **Credit Hours: 3 Hours** | **Department: Accounting** |
| **Bachelor degree** | **Course Syllabus** | **Academic Year: 2021-2022** |

**Course Information**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Prerequisite** | | **Course Title** | | **Course No.** |
| **Managerial Accounting** | | **Financial Statement Analysis using computer** | | **0311422** |
| **Room No.** | **Class Time** | | **Course Type** | |
| **32103** | **Sun, Tues**  **11:10-12:00** | | University Requirement  Faculty Requirement   * Major Requirement  Elective  Compulsory | |

**Instructure Information**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **E-mail** | **Office Hours** | **Phone No.** | **Office No.** | **Name** |
| [**nalmasria@philadelphia.edu.jo**](mailto:nalmasria@philadelphia.edu.jo) | **Sunday- Tuesday 11:30 – 12:30** | 2480 | 31318 | **Dr Nashat Almasri** |

**Course Delivery Method**

|  |  |  |  |
| --- | --- | --- | --- |
| **Blended Online**  **Physical** | | | |
| **Learning Model** | | | |
| **Physical** | **Asynchronous** | **Synchronous** | **Percentage** |
| **65%** | **35%** | **-** |

**Course Description**

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| --- |
| This course addresses the main concepts and methods of financial analysis using Vertical, horizontal and financial ratios analysis. This course provides students with the necessary knowledge and skill about applying these tools on the income statement, comparative balance sheet and cash flow statements for decision-making, valuation and forecasting purposes using computer and Excel. |

**Course Learning Outcomes**

|  |  |  |
| --- | --- | --- |
| **Corresponding Program Outcomes** | **Outcome** | **Number** |
| **Knowledge** | | |
| **Kp1** | Explaining the purposes of analysis, the users of analysis and importance of analysing financial statements | **K1** |
| **Kp1** | Preparing and analyzing basic financial statements using Microsoft Office Excel | **K2** |
| **Kp5** | Using Microsoft Office Excel to analyse of the efficiency, financial position, profitability, liquidity, solvency and financial risks of the company | **K3** |
| **Kp5** | Evaluating and forcasting the company and its ability to continue ( Going Concern Concept) using Microsoft Office Excel. Financial statements | **K4** |
| **Kp5** | Interpreting the different financial ratios and finding the mathematical relationships between them using financial statements analysis Excel tools. | **K5** |
| **Skills** | | |
| **SP1** | Using an excel program to solve ratios ( to compute the number of ratios). | **S1** |
| **SP2** | Using Microsoft Office Excel to collect, analyze and display financial data and results, the users can make decisions about the company. | **S2** |
| **Competencies** | | |
| **CP1** | Working as a group to generate a rational economic decision about the analysis of the enterprise. | **C1** |

**Learning Resources**

|  |  |
| --- | --- |
| Financial Analysis with Microsoft Excel, 9th Edition; [**Timothy R. Mayes**](https://www.amazon.com/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Timothy+R.+Mayes&text=Timothy+R.+Mayes&sort=relevancerank&search-alias=books)**(Author),**[**Todd M. Shank**](https://www.amazon.com/s/ref=dp_byline_sr_book_2?ie=UTF8&field-author=Todd+M.+Shank&text=Todd+M.+Shank&sort=relevancerank&search-alias=books)**(Author); 2020;** Cengage Learning. | **Course Textbook** |
| **Gibson, C.H ( 2016) Financial Reporting and Analysis: Using Financial Accounting Information 13e. South-Western College Publishing, USA.**  **Financial Analysis with Microsoft Excel 2016, 8E 8th Edition; by**[**Timothy R. Mayes**](https://www.amazon.com/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Timothy+R.+Mayes&text=Timothy+R.+Mayes&sort=relevancerank&search-alias=books)**(Author),**[**Todd M. Shank**](https://www.amazon.com/s/ref=dp_byline_sr_book_2?ie=UTF8&field-author=Todd+M.+Shank&text=Todd+M.+Shank&sort=relevancerank&search-alias=books)**(Author)** | **Supporting References** |
| [Excel video training (microsoft.com)](https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb)  Excel Fundamentals - Formulas for Finance [Excel Crash Course | Free Excel Training | CFI](https://corporatefinanceinstitute.com/course/excel-fundamentals-formulas-for-finance/) | **Supporting Websites** |
| **Classroom**  **laboratory Learning Platform Other** | **Teaching Environment** |

**Meetings and Subjects Time Table**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Learning Material** | **Task** | **Learning Method\*** | **Topic** | **Week** |
| **Course syllabus**  **Chapter 1** | **-** | **Lecturer and Class Discussion,**  **-Video ( 1 Hour / Moodle)** | **-** **Physical: Objective of Financial Statement Analysis**  **-Introduction to Financial Reporting and Excel** | **1** |
| **Chapter1** | **Solving worksheet** | **Class Discussion and Case Solving**  **Using spreadsheet**  **-** **Video ( 1 Hour / Moodle)** | **- Physical The basic of financial statements and other financial reporting tools**  **- Preparing the balance sheet and income statement in a simple form and applying SUM**  **Online: Work with simple statistical functions such as SUM, AVERAGE, COUNT, MAX and MIN.** | **2** |
| **Chapter1** | **For class practice**  **Q2-1**  **P2-6** | **Solving Case Study**  **Using spreadsheet**  **-** **Video ( 1 Hour / Moodle)** | **-- Physical: The components of financial statements and other financial reporting topics**  **- Building financial statements using Excel**  **-Introduction to Excel and its importance in business organizations.**  **Online: How to create financial statements using Excel.** | **3** |
| **Chapter 2** |  | **Introductory lecture and discussions with students**  **-** **Video ( 1 Hour / Moodle)** | **Physical: Using Excell Program to vertical and horizontal analysis**  **Online: An example for the vertical and horizontal analysis** | **4** |
| **Chapter 3** | **Homework** | **Excreise in the Lab Using spreadsheet**  **-** **Record a Lecture on Moodle** | **-** **Physical: Balance Sheet: how to read and anlyse using Excel –**  **Online: Balance Sheet (Fianaical statement postion) statements analysis tools** | **5** |
| **Chapter 3** | **Practice**  **exercises** | **Class Discussion and Inverse Learning**   * **Case Study ( 1 Hour / Moodle)** | **Physical: Solvnecy and Liquidity analysis ratio using excel**  **Online: financial statements analysis ratio and intrepration** | **6** |
| **Chapter 4**  **Handout** | **Using spreadsheet** | **Lecture and Inverse Learning**  **-** **Video ( 1 Hour / Moodle)** | **Physical: Income Statement how to read and anlyse using Excel-** **financial statements analysis tools**  **Online: How to interpret the results of the ratio analysis for income Statement items** | **7** |
| **Chapter 5** | **Solving spreadsheet** | **Case Study**  **Website ASE ( 1 Hour / Moodle)** | **Physical: Perfom of Analysis using Excel and spreadsheet**  **Online: How to interpret the results of the ratio analysis** | **8** |
| **Chapter 6** |  | **Particiapative Learning** | **Physical: Perfom Liquidity of Short Term Assets using Excel**  **Online:** **A comprehensive example of Liquidity analysis** | **9** |
|  | **Solving spreadsheet** | **Website ASE ( 1 Hour / Moodle)**  [**https://www.ase.com.jo/en**](https://www.ase.com.jo/en) | **Physical: Perfom Solvency Analysis using Excel**  **Perfom Long Term Debt Paying Ability using Excel**  **Online:** **A comprehensive example of Solvency analysis** | **10** |
| **Chapter 7** | **Quiz** | **Class Discussion**  **-** **Record a Lecture on Moodle** | **Physical: Perfom Long Term Debt Paying Ability using Excel**  **Online: A comprehensive example of Solvency analysis** | **11** |
| **Chapter 8** | **-** | **Solving Case Study**  **Using spreadsheet**  **-** **Video ( 1 Hour / Moodle)** | **Physical: Financial Statements Forcasting - Perofm Profitability using Excel-**  **Online: How to compare between different investments based on Profitability ratio** | **12** |
| **Handout** | **Solving spreadsheet** | **Solving Case Study**  **Using spreadsheet**  **-** **Video ( 1 Hour / Moodle)** | **Physical: Perfom leverage Ratios using Excel**  **Online: A comprehensive example of leverage analysis** | **13** |
| **Handout** | **Final Project** | **-Solving Case Study**  **Using spreadsheet**  **-Class Discussion**  **-** **Video ( 1 Hour / Moodle)** | **Physical: Perfom Efficiency Ratios using Excel**  **Online: A comprehensive example of leverage analysis** | **14** |
| **Chapter 10** | **-** | **Particiapative Learning and Case Study**  [Excel video training (microsoft.com)](https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb)  Excel Fundamentals - Formulas for Finance [Excel Crash Course | Free Excel Training | CFI](https://corporatefinanceinstitute.com/course/excel-fundamentals-formulas-for-finance/) | **Physical: Statement of Cash Flow: how to read and anlyse using Excel using data function**  **Online:** **How to analyze cash flow and interpret the results** | **15** |
|  |  |  | **Final Exam** | **16** |

\*Includes: lecture, flipped Class, project based learning, problem solving based learning, collaboration learning.

**Course Contributing to Learner Skill Development**

|  |
| --- |
| **Using Technology** |
| Using Excell Program to compute ratios, vertical and horizontal analysis  Students should have a computer to use Excel application or a smartphone, and should also have internet connection, accounts on Moodle and Microsoft teams. |
| **Communication Skills** |
| Class discussion and making groups to solve case studies |
| **Application of Concept Learnt** |
| Analyse financial statements based on real numbers from the ASE company.  Using the websites of Amman Stock Exchange and Securities Commission to obtain all necessary data in order to implement the required tasks |

**Assessment Methods and Grade Distribution**

|  |  |  |  |
| --- | --- | --- | --- |
| **Course Outcomes**  **to be Assessed** | **Assessment Time**  **(Week No.)** | **Grade** | **Assessment Methods** |
| K2,K5,S2,S3 | The eighth week | **30 %** | **Mid Term Exam** |
| K1,K3,S2 | The Fifth week  Quiz1: 10 marks | **30 %** | **Term Works\*** |
| K1,K5,S2 | The eleventh week  Homework: 10 marks |
| K1, K5 | week 14th, Project |
| K1, K5  S1,S2, C1 | Sixteenth week | **40 %** | **Final Exam** |
|  |  | **100%** | **Total** |

\* Include: quizzes, in-class and out of class assignment, presentations, reports,

videotaped assignment, group or individual project.

**Alignment of Course Outcomes with Learning and Assessment Methods**

|  |  |  |  |
| --- | --- | --- | --- |
| **Assessment Method\*\*** | **Learning Method\*** | **Learning Outcomes** | **Number** |
| **Knowledge** | | | |
| **Exams Quizzes and homework** | Lecture and Problem Solving Based Learning | Explaining the purposes of analysis, the users of analysis and importance of analysing financial statements | **K1** |
| **Exams Quizzes and Assignments** | Lecture and Problem Solving Based Learning | Preparing and analyzing basic financial statements using Microsoft Office Excel | **K2** |
| **Exams, Quizzes and Assignments** | Lecture and Problem Solving Based Learning | Using Microsoft Office Excel to analyse of the efficiency, financial position, profitability, liquidity, solvency and financial risks of the company | **K3** |
| **Exams and Quizzes** | Lecture and Problem Solving Based Learning | Evaluating the company and its avility to continue ( Going Concern Concept ) | **K4** |
| **Exams and Quizzes** | Lecture and Problem Solving Based Learning | Interpreting the different financial ratios and finding the mathematical relationships between them. | **K5** |
| **Skills** | | | |
| **Quizzes and Assignments** | Lecture and Problem Solving Based Learning | Using excel program to solve ratios ( to compute the amount of ratios and different techniques of analysis ) | **S1** |
| **Quizzes and Assignments** | Lecture and Problem Solving Based Learning | After analysis, the users can make decisions about the company | **S2** |
| **Competencies** | | | |
| **Quizzes and Assignments** | Lecture and Problem Solving Based Learning | Working as a group to generate rational economic decision about the enterprise | **C3** |

\*Include: lecture, flipped class, project based learning, problem solving based learning, collaboration learning.

\*\* Include: quizzes, in-class and out of class assignments, presentations, reports, videotaped assignments, group or individual projects.

**Course Polices**

|  |  |
| --- | --- |
| **Policy Requirements** | **Policy** |
| The minimum pass for the course is (50%) and the minimum final mark is (35%). | **Passing Grade** |
| * Anyone absent from a declared semester exam without a sick or compulsive excuse accepted by the dean of the college that proposes the course, a zero mark shall be placed on that exam and calculated in his final mark. * Anyone absent from a declared semester exam with a sick or compulsive excuse accepted by the dean of the college that proposes the course must submit proof of his excuse within a week from the date of the excuse’s disappearance, and in this case, the subject teacher must hold a compensation exam for the student. * Anyone absent from a final exam with a sick excuse or a compulsive excuse accepted by the dean of the college that proposes the material must submit proof of his excuse within three days from the date of holding that exam. | **Missing Exams** |
| The student is not allowed to be absent more than (15%) of the total hours prescribed for the course, which equates to six lecture days (n t) and seven lectures (days). If the student misses more than (15%) of the total hours prescribed for the course without a satisfactory or compulsive excuse accepted by the dean of the faculty, he is prohibited from taking the final exam and his result in that subject is considered (zero), but if the absence is due to illness or a compulsive excuse accepted by the dean of the college that The article is introduced, it is considered withdrawn from that article, and the provisions of withdrawal shall apply to it. | **Attendance** |
| Philadelphia University pays special attention to the issue of academic integrity, and the penalties stipulated in the university's instructions are applied to those who are proven to have committed an act that violates academic integrity, such as cheating, plagiarism (academic theft), collusion, intellectual property rights. | **Academic Integrity** |

**Program Learning Outcomes to be Assessed in this Course**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Targeted Performance level** | **Assessment Method** | **Course Title** | **Learning Outcome** | **Number** |
| 75% of students get a score of 60% or above. | final Project | Financial Statement Analysis using computer | Evaluate the areas of business functions and their impact on the sustainable performance of organizations and take note of the dynamics of the interrelationship between business organizations and their external environments. | **Kp5** |

**Description of Program learning Outcomes Assessment Method**

|  |  |
| --- | --- |
| **Detailed Description of Assessment** | **Number** |
| final Project – Practical case using Excel. | **Kp5** |

**Assessment Rubric of the Program Learning Outcomes**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Assessment standard** | **The standard was taken perfectly** | **The standard was taken acceptedly** | | **The standard was not taken in consideration** |
| - Analyzing financial statements using Excel  Excel and its importance in business  Create financial statements using Excel. | **2 marks** | **1 marks** | | **0 Marks** |
| Balance Sheet: how to read and analyze using Excel – financial statements analysis tools – Horizontal and vertical analysis | **2 marks** | **1 marks** | **0** | |
| Solvency and Liquidity analysis ratio - financial statements analysis tools using Excel | **2 marks** | **1 marks** | **0** | |
| Preform Liquidity of Short Term Assets using Excel | **2 marks** | **1 marks** | **0** | |
| Perform Efficiency Ratios using Excel | **2 marks** | **1 marks** | **0** | |
| Perform Solvency Ratios using Excel | **2 marks** | **1 marks** | **0** | |