|  |  |  |
| --- | --- | --- |
| **Approved Date:** |  | **Philadelphia University** |
| **Issue:1** | **Faculty: Business** |
| **Credit Hours: 3 Hours** | **Department: Accounting** |
| **Bachelor degree** | **Course Syllabus** | **Academic Year: 2022-2023** |

**Course Information**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Prerequisite** | | **Course Title** | | **Course No.** |
| **Managerial Accounting** | | **Financial Statement Analysis using computer** | | **0311422** |
| **Room No.** | **Class Time** | | **Course Type** | |
| **32103** | **Sunday**  **12:45-2:00**  **Tuseday**  **12:45-2:00** | | University Requirement  Faculty Requirement   * Major Requirement  Elective  Compulsory | |

**Instructure Information**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **E-mail** | **Office Hours** | **Phone No.** | **Office No.** | **Name** |
| rairout@philadelphia.edu.jo | Saturday  9:45-11  Sunday  11:15-12:30  Tuesday  11:15-12:30 | 06-4799000-32314 | 31307 | Dr. Rana Airout |

**Course Delivery Method**

|  |  |  |  |
| --- | --- | --- | --- |
| **Blended Online**  **Physical** | | | |
| **Learning Model** | | | |
| **Physical** | **Asynchronous** | **Synchronous** | **Percentage** |
| **66%%** | **33%** |  |

**Course Description**

|  |
| --- |
| This course uses tools to make analyses for financial statements using horizontal vertical, trend analysis and various ratios. This course uses Excel mainly to perform this analysis. The students apply these tools on income statement, comparative balance sheet and cash flow statements. Financial statement analysis is the process of analyzing a company's financial statements using computer and excel for decision-making and evaluation purposes. Financial statements forcasting and evaluating the company and its ability to continue using excel tools. |

**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 and planning: contemporary trends; [**Adnan**](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) **Alnaimy, Irshaid Tamimi** **(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); 2019. 657.3 ن ع ي** | **Course Textbook** |
| **-Financial accounting : with international financial reporting standards,** 2022,Weygandt, Jerry J, Kimmel, Paul D, 657.0218 WEY | **Supporting Reference** |
| [Excel video training (microsoft.com)](https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb) | **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** | **-** | **Class Discussion, Video on Moodle** | **-Objective of Financial Statement Analysis-Introduction to Financial Reporting and Excel** | **1** |
| **Chapter1** | **Solving worksheet** | **Class Discussion and Case Solving**  **Using spreadsheet, Video on Moodle** | **-The basic of financial statements and other financial reporting tools**  **- Work with simple statistical functions such as SUM, AVERAGE, COUNT, MAX and MIN.**  **- Preparing the balance sheet and income statement in a simple form and applying SUM** | **2** |
| **Chapter1** | **For class practice**  **Q2-1**  **P2-6** | **Solving Case Study**  **Using spreadsheet Video on Moodle** | **--The components of financial statements and other financial reporting topics**  **- Building financial statements using Excel**  **-Introduction to Excel and its importance in business organizations.**  **Create financial statements using Excel.** | **3** |
| **Chapter 2** |  | **Introductory lecture and discussions with students, Article on Moodle** | **Using Excell Program to vertical and horizontal analysis** | **4** |
| **Chapter 3** | **Quiz** | **Excreise in the Lab Using spreadsheet, Video on Moodle** | **-Balance Sheet: how to read and anlyse using Excel – financial statements analysis tools** | **5** |
| **Chapter 3** | **Practice**  **exercises** | **Class Discussion and Inverse Learning, Video on Moodle** | **Solvnecy and Liquidity analysis ratio -** **financial statements analysis tools** | **6** |
| **Chapter 4**  **Handout** | **Using spreadsheet** | **Lecture and Inverse Learning Video on Moodle** | **Income Statement how to read and anlyse using Excel-** **financial statements analysis tools** | **7** |
| **Chapter 5** | **Solving spreadsheet** | **Case Study** | **Perfom Basics of Analysis using Excel-** | **8** |
| **Chapter 6** |  | **Particiapative Learning, Video on Moodle** | **Perfom Liquidity of Short Term Assets using Excel** | **9** |
|  | **Solving spreadsheet** | **Homeworks on Moodle** | **Perfom Solvency Analysis using Excel** | **10** |
| **Chapter 7** | **Homework** | **Class Discussion, Video on Moodle** | **Perfom Long Term Debt Paying Ability using Excel** | **11** |
| **Chapter 8** | **-** | **Solving Case Study**  **Using spreadsheet, Video on Moodle** | **Financial Statements Forcasting - Perofm Profitability using Excel-** | **12** |
| **Handout** | **Solving spreadsheet** | **Solving Case Study**  **Using spreadsheet, Video on Moodle** | **Perfom Solvency Ratios using Excel** | **13** |
| **Handout** | **Final Project** | **Class Discussion, Video on Moodle** | **Perfom Efficiency Ratios using Excel** | **14** |
| **Chapter 10** | **-** | **Particiapative Learning and Case Study, Video on Moodle** | **Statement of Cash Flow: how to read and anlyse using Excel using data function** | **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, Homework |
| 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 90% or above. | Objective Test as a part of the final exam | 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** |
| HomeWork – 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** |
| - Building financial statements using Excel  -Introduction to Excel and its importance in business organizations.  Create financial statements using Excel. | **7-10** | **5-6** | **0-4** |
| Balance Sheet: how to read and anlyse using Excel – financial statements analysis tools | **2 marks** |  | |
| Solvnecy and Liquidity analysis ratio - financial statements analysis tools using Excel | **2 marks** |
| Preform Liquidity of Short Term Assets using Excel | **2 marks** |
| Perform Efficiency Ratios using Excel | **2 marks** |
| Perform Solvency Ratios using Excel | **2 marks** |