Course Title:	Financial Statement Analysis and Reporting
Course Code:	FIN 315
Program:	BSc Finance
Department:	Finance
College:	College of Business Administration
Institution:	Prince Sultan University

Table of Contents

A. Course Identification

1. Credit hours: 3	

2. Course type

a.   University ☐   College ☐   Department ☑   Others ☐

b.   Required ☑   Elective ☐

3. Level/year at which this course is offered: 3rd year

4. Pre-requisites for this course (if any)**:**

ACC111, FIN 210

5. Co-requisites for this course (if any)**:**

N/A

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	40-45
2	Laboratory/Studio	-
3	Tutorial	-
4	Others (specify)	0-5
	Total	45

B. Course Objectives and Learning Outcomes

1. Course Description

This course aims to provide students with a comprehensive framework for analyzing and forecasting financial statements to evaluate the performance of companies. Topics include financial ratios, market multiples, the effect of different accounting methods on financial analysis, financial reporting quality, and forecasting financial statements.

2. Course Main Objective

3. Course Learning Outcomes

	CLOs	Aligned PLOs
1	**Knowledge and Understanding**	
1.1	Explain the importance of financial statement analysis and its uses.	1
1.2	Explain financial reporting quality and methods for detecting manipulation of information in financial reports.	1
2	**Skills**	
2.1	Compute and analyze the performance of companies using financial ratios and market multiples	
2.2	Describe the effect of different accounting methods on financial ratios and apply appropriate analyst adjustments.	
2.3	Forecast a company's future income and balance sheet statements	
2.4	Demonstrate an ability to convey ideas and concepts effectively through oral and written communications	
3	**Values**	
3.1	Demonstrate ability to make ethical financial decisions relevant to all stakeholders	

C. Course Content

No	List of Topics	Contact Hours
1	Overview of the Course	3
2	Introduction to Financial Statement Analysis Steps and Methods	3
3	Financial Ratios (including profitability, efficiency, leverage, coverage, liquidity, zakat and taxation, and cash flow ratios)	9
4	Market Multiples and Valuation	6
5	Accounting Methods and Appropriate Analyst Adjustments (including revenue recognition methods, inventory valuation methods, depreciation and amortization methods, valuation allowance for deferred tax assets, and capitalizing versus expensing costs)	7.5
6	Introduction on Forecasting Financial Statements	7.5
7	Financial Analysis Application in Credit Analysis and Models (Including Altman's Z models for public and private corporations)	4.5
8	Financial Reporting Quality and Manipulation (Including methods for detecting manipulation of information in financial reports.)	4.5
	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	Explain the importance financial statement analysis and its uses.		
1.2	Explain financial reporting quality and methods for detecting manipulation of information in financial reports.		
2.0	**Skills**		
2.1	Compute and analyze the performance of companies using financial ratios and market multiples		
2.2	Describe the effect of different accounting methods on financial ratios and apply appropriate analyst adjustments.		
2.3	Forecast a company's future income and balance sheet statements		
2.4	Demonstrate an ability to convey ideas and concepts effectively through oral and written communications		
3.0	**Values**		
3.1	Demonstrate ability to make ethical financial decisions relevant to all stakeholders		

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1			
2			
3			
4			
5			
6			
7			

*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:

F. Learning Resources and Facilities
1.Learning Resources

Required Textbooks	Financial Statement Analysis & Valuation, 6e by Easton, McAnally, Sommers ISBN: 978-1-61853-360-9 International Financial Statement Analysis (CFA Institute Investment Series) 4th Edition ISBN-13: 978-1119628057
Essential References Materials	-
Electronic Materials	
Other Learning Materials	-

2. Facilities Required

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

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of teaching and assessment	Student	Indirect
Extent of achievement of course learning outcomes	Student	Indirect
Extent of achievement of course learning outcomes	Faculty	Direct
Effectiveness of teaching and assessment	Peer Reviewer	Indirect

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	
Reference No.	
Date	