

وصف المقرر

الكلية		الاعمال		القسم	
Second year	NQF level	المحاسبة			
301202	متطلب سابق	301351	الرمز	Financial Statement Analysis	اسم المقرر
	عملي	X	نظري	Credit hours : 3	الساعات المعتمدة
mathamneh@jadara.edu.jo			الايمل	Dr.Mustafa alathamneh	منسق المقرر
mathamneh@jadara.edu.jo t.almomani@jadara.edu.jo			الايملات	Dr.Mustafa alathamneh Dr.Tareq Almomani	المدرسون
Distance learning			المكان	4:00:2:30	وقت المحاضرة
October 2008	تاريخ التعديل	October 2008	تاريخ الاعداد	First	الفصل الدراسي
Distance learning	شكل الحضور	Bachelor of accounting			الشهادة

وصف المقرر المختصر

This course includes a review of financial statements and the firm's activities, objectives of financial statements analysis through focusing on users' objectives, basic concepts underlying the preparation of financial statements, basic financial statements, basic tools of analysis, analysis of liquidity, analysis of capital structure and models used to predict failure, analysis of profitability, analysis of the statement of cash flows, Off-balance sheet financing, the use of prediction tools to evaluate future performance.

اهداف المقرر

- to name the financial statements users' understanding of financial reporting in order to facilitate improved decision-making.
- Review financial statements for fairness and completeness in reporting.
- Apply and critically assess the principal tools and techniques available for analysis.
- Apply the analytical tools in real life situations by analyzing the financial statements of companies in order to make sound decisions within a certain context.
- Recognize how different investors evaluate the financial statements.
- Critically think how financial analysts evaluate the performance of companies through financial reporting in real life situations.

مخرجات التعلم	
A. المعرفة -الفهم النظري عند اكمال متطلبات المقرر، سيتمكن الخريج من:	
a1 understanding of financial reporting in order to facilitate improved decision-making, objectives of financial statements analysis through focusing on users' objectives, basic concepts underlying the preparation of financial statements, basic financial statements, basic tools of analysis,	
B -المعرفة -التطبيق العملي عند اكمال متطلبات البرنامج، سيتمكن الخريج من:	
a2. analysis of liquidity, analysis of capital structure and models used to predict failure, analysis of profitabilit, analysis of the statement of cash flows, Off-balance sheet financing, the use of prediction tools to evaluate future performance	
C. مهارات -الحل العام للمشكلات والمهارات التحليلية عند اكمال متطلبات البرنامج، سيتمكن الخريج من:	
b1 Apply and critically assess the principal tools and techniques available for analysis.	
D. مهارات -الاتصالات وتكنولوجيا المعلومات والاتصالات والحسابات عند اكمال متطلبات البرنامج، سيتمكن الخريج من:	
b2 Critically think how financial analysts evaluate the performance of companies through financial reporting in real life situations.	
E- الكفايات: الحكم الذاتي والمسؤولية والسياق عند اكمال متطلبات البرنامج، سيتمكن الخريج من:	
c1. Apply the analytical tools in real life situations by analyzing the financial statements of companies in order to make sound decisions within a certain context.	
طرق التعلم والتعليم	
<ul style="list-style-type: none"> - Preface the lecture and present its objectives before the discussion, and the introduction to the topic of the next lecture at the end of each lecture - Presentations, student input and positive interaction - Dialogue and discussion, participatory learning - The use of various teaching strategies: direct teaching, case studies, group working , problem solving, learning by doing, and using the method of brainstorming within lectures 	
طرق التقييم	
<ul style="list-style-type: none"> - Making an introduction to the lecture, and presenting its objectives before the discussion, and talking briefly about the next lecture at the end of each lecture. - Using various teaching strategies in the lectures: direct teaching method, case studies, team work, problem solving, and learning by practice, and brain storming technique. - Activating the class participation due to its vital role in developing the lecture, and students who show an effective participation within the lecture would be given special attention in order to be reflexed on their performance. - Mide exam 30% - Reports, research projects, Quizzes, Home works, Projects 20% - Final examination Total 50% - Total 100% - The student's result is zero if he is absent from the prescribed exams, and no make-up examinations will be.. - Regular attendance of lectures, effective participation of the student, and carrying out the duties assigned to him in the classroom are among the requirements for success in the course. 	

أسبوع	ساعات	مخرجات	المواضيع	طرق التعلم والتعليم	طرق التقييم
1	3	a1	Introduction to Financial Reporting	Preface to the lecture and present its objectives before the discussion, and the introduction to the topic of the next lecture at the end of each lecture Presentations, student interventions and positive interaction	Individual and group discussion
2	3	a1-b1	Introduction to Financial Statement & other Financial Reporting Topic	Presentations, - Student interventions and positive interaction	Individual and group discussion
3	3	a1-b1	Income statement	Preface to the lecture and present its objectives before the discussion, and the introduction to the topic of the next lecture at the end of each lecture Presentations, student interventions and positive interaction	Individual and group discussion
4	3	a1-b1	Financial position	Presentations, - Student interventions and positive interaction Classroom Action Research	Individual and group discussion
5	3	a2, c1,	Basic of Analysis	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Quizes Individual and group discussion
6	3	a2, c1,	Liquidity of Short -Term Assets	Presentations, student input and positive interaction	Individual and group discussion
7	3	a1 b1	Long –Term Debt Paying Ability	Individual and group discussion	Individual and group discussion

Individual and group discussion	Presentations, student input and positive interaction	Long –Term Debt Paying Ability	a2, c1,	3	8
Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Profitability	a1-b1	3	9
Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Profitability	a2, c1,	3	10
محتوى المقرر					
طرق التقييم	طرق التعلم والتعليم	المواضيع	مخرجات	ساعات	أسبوع
Quizzes Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	For the Investor	a1-b1	3	11
Quizzes Individual and group discussion	Presentations, student input and positive interaction	For the Investor	a2, c1,	3	12
Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Statement of Cash Flows	a1-b1	3	13
Individual and group discussion	case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures	Statement of Cash Flows	a2, c1,	3	14
Individual and group discussion	Direct teaching, case studies, group work, problem solving, learning by doing, and using the method of brainstorming within lectures.	Statement of Cash Flows	a2, c1,	3	15

	General Revision, - Final exam		3	16
--	---	--	---	----

المكونات	
<ul style="list-style-type: none"> Gibson Ch H., Financial Reporting Analysis, South-Western Collage Publishing, USA, 2017. 	الكتاب
<p><u>Other library texts and supplements</u></p> <ul style="list-style-type: none"> Subramanyam K.R. & Wild J.J. Financial Statement Analysis, McGraw-Hill, USA, 2016. Revsine L., Collins D.W., & Johnson W.B., Financial Reporting and Analysis, Pearson Prentice Hall, USA, 2018. Financial Statements, Third Edition: A Step-by-Step Guide to Understanding and Creating Financial Reports by Thomas Ittelson Apr 1 2020 Techniques of Financial Analysis: A Practical Guide to Measuring Business Performance 9th Edition Erich A. Helfert (Author) Amazon's Erich A. Helfert Page 2018 O'Regan Philip, Financial Information Analysis, John Wiley & Son, USA, 2015. 	المراجع
Financial statement analysis and security valuation, 2007, penman, third edition	
Subramanyam K.R. & Wild J.J. Financial Statement Analysis, McGraw-Hill, USA, 2016	موصى به للقراءة
<ul style="list-style-type: none"> http://www.bized.co.uk www.IFRS.org www.iasb.org.uk www.mhhe.com/wild 	مادة الكترونية
	مواقع اخرى

خطة تقييم المقرر

المخرجات				الدرجة	طرق التقييم
a1	a2	b1	c1		
5	5	10	10	30	الامتحان الأول (المنتصف)
					الامتحان الثاني (إذا توفر)
10	10	15	15	50	الامتحان النهائي
				20	اعمال الفصل
2		2		4	الوظائف
2				2	حالات للدراسة
	2		2	4	المناقشة والتفاعل
	1		1	2	أنشطة جماعية
				-	امتحانات مختبرات ووظائف
	2		2	4	عروض تقديمية
	2	2		4	امتحانات قصيرة
				20	المجموع

الانتحال
<p>الانتحال او السرقة الأدبية هو ان يأخذ شخص ما عملاً لشخص آخر ويدعي انه عمله. يوجد في الجامعة سياسة صارمة بشأن الانتحال، وإذا تم اكتشاف الانتحال بالفعل، سيتم تطبيق هذه السياسة. العقوبات تنطبق أيضاً على أي شخص يساعد شخصاً آخر على ارتكاب الانتحال (على سبيل المثال عن طريق السماح لشخص ما بنسخ التعليمات البرمجية الخاصة بك عن علم).</p> <p>يختلف الانتحال عن العمل الجماعي حيث يشارك عدد من الأفراد الأفكار حول كيفية تنفيذ المقررات الدراسية. نشجعك بشدة على العمل في مجموعات، وبالتأكيد لن تتم معاقبتك على ذلك. هذا يعني أنه يمكنك العمل معاً في عمل مشروع أو انجاز وظيفة. المهم هو أن يكون لديك فهم كامل لجميع جوانب البرنامج المكمل. من أجل السماح بالتقييم الصحيح يجب عليك الالتزام بدقة بمتطلبات عمل المشروع أو الوظيفة كما هو موضح أعلاه ومفصل. هذه المتطلبات موجودة لتشجيع العمل الجماعي، والفهم الفردي، وتسهيل التقييم الفردي، ومنع الانتحال.</p>