

model a description The decision

1 . Course name		
Financial Statement Analysis		
2 . Course code		
HUACCD011031		
3 . Chapter/Year		
/ First course2024		
4 . Date of preparation of this description		
7\3\2025		
5 . Available attendance forms		
My presence		
6 .Number of study hours (total) / Number of units (total)		
39 / Hour 52 units		
7. Name of the course supervisor (if more than one name is (mentioned		
Name: : M.M Hashim Hayder Yousef Hussein Emailhashim.hayder@hilla.unc.edu.iq		
8 . Course objectives		
Assessing the financial situation of various establishments; Through the role of the accountant responsible for implementing a set of duties that include analyzing profits and losses, following up on administrative decisions, and contributing to the preparation of financial statements, financial statement analysis is defined as the process that contributes to implementing a review of all financial statements belonging to the establishments, such as the balance sheet, which contributes to understanding the organization's financial situation and providing assistance in making effective decisions. Another definition of financial statement analysis is to audit and examine the financial data of an entity. Which contributes to its evaluation and determination of its ability to implement its financial obligations.	Subject objectives	
9 . Teaching and learning strategies		
The teacher can provide comprehensive theoretical ,lessons on the concepts of financial statement analysis : with	Providing integrated theoretical lessons	Strategy

,Focus on basic concepts such as profitability ratios, capital analysis, capital analysis .etc

- **Applications practical Solution Cases Practical** : Practical cases and practical applications of financial statement analysis from real companies can be provided. This gives students the opportunity to apply theoretical concepts to real-world situations and understand .how they are applied in business environments. Real work

- **Group discussions and workshops** : Group discussions can be organized on specific issues related to list analysis. Finance, which .promotes critical thinking and exchange of ideas among students .Workshops can also be held to discuss practical applications Exchange of experiences between students
- **Offers Presentation and reports Research** : Students can prepare presentations on specific topics in Analyze financial statements and present them to the class. Students may also be assigned to conduct research on specific topics and present Research reports related to .financial analysis

Evaluation methods

- **Learning Interactive via Internet** : Online learning platforms and digital teaching aids can be used. To provide interactive educational materials on financial statement analysis, including educational videos and group .discussions via Internet

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10 Course structure .

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	My presence	Overview of Financial Statement Analysis: Introduction to Financial Analysis- Types of Financial Analysis - Components of- Financial Analysis. Financial Statements - Basis of Analysis: Business Activities - Financial Statements Reflect Business Activities - Additional Information.		3	the first
	My presence	Financial Statement Analysis Preview: Analysis Tools - Valuation Models Analysis in an Efficient Market Financial Reporting and Analysis: Reporting Environment- Statutory Finance		3	the second

		Factors Affecting Financial Reports			
	My presence	Cash Flow Analysis :Statement of Cash Flows - Relevance of Cash- Reporting by Activities Constructing the Cash Flow Statement - Special Topics - Method Direct Analysis Implications of Cash Flows		3	the third
	My presence	Analyzing Operating Activities, Analyzing Investing Activities ,Analyzing Financing Activities		3	Fourth
	My presence	Common-size analysis: Horizontal common-size analysis, Vertical common-size analysis		3	Fifth
	My presence	Monthly exam solving exam The first month exam and solving exam questions		3	Sixth
	My presence	Financial ratio analysis, liquid ratio		3	Seventh
	My presence	Activity Ratio		3	The eighth
	My presence	Profitability Ratio		3	Ninth
	My presence	solvency ratios		3	tenth
	My presence	Leverage Ratio		3	eleventh
	My presence	Project Evaluation		3	twelfth

	My presence	Predict financial failure		3	thirteenth
	My presence	Investment Policies		3	fourteenth
	My presence	Monthly exam solving exam The exam and solving		3	fifteenth

	exam questions			
11. تقييم المقرر				
توزع الدرجة 30 امتحانات شهرية و 10 تقييم يومي و 60 امتحان فصلي				
12. مصادر التعلم والتدريس				
James M. Wahlen, Stephen P. Baginski, Mark Bradshaw, "Financial Reporting, Financial Statement Analysis and Valuation", 2015.	الكتب المقررة المطلوبة (المنهجية ان وجدت)			
	المراجع الرئيسية (المصادر)			
	الكتب والمراجع الساندة التي يوصي بها (المجلات العلمية ، التقارير ،)			
	المراجع الالكترونية ، مواقع الانترنت			

