

اسم الجامعة: جامعة الحلة

الكلية / المعهد: كلية الإدارة والاقتصاد

القسم العلمي: قسم المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس المحاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي

تاريخ اعداد الوصف: 3/4/2026

تاريخ ملء الملف: 3/4/2026

التوقيع:   
اسم المعاون العلمي: أ. م. د. ياسين اسد مهنا  
التاريخ: 3/4/2026

التوقيع:   
اسم رئيس القسم: م. م. ساره كريم ابراهيم  
التاريخ: 3/4/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي  
اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026  
التوقيع: 



مصادقة السيد العميد  
أ. د. حسين ديكان درويش



## model a description The decision

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                        |                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------|
| <b>1 . Course name</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                        |                        |
| Financial Statement Analysis                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                        |                        |
| <b>2 . Course code</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                        |                        |
| HACC73105                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                        |                        |
| <b>3 . Chapter/Year</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                        |                        |
| First course / 2025-2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                        |                        |
| <b>4 . Date of preparation of this description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                        |                        |
| 2026\2\1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                        |                        |
| <b>5 . Available attendance forms</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                        |                        |
| My presence                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                        |                        |
| <b>6 .Number of study hours ( total ) / Number of units ( total )</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                        |                        |
| 2/3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                        |                        |
| <b>7. Name of the course supervisor ( if more than one name is ( mentioned</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                        |                        |
| Name: M.M Marwa jabbar kadhim : Email <a href="mailto:Marwa90791@gmail.com">Marwa90791@gmail.com</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                        |                        |
| <b>8 . Course objectives</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                        |                        |
| <p>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.</p> | <p><b>Subject objectives</b></p>                       |                        |
| <b>9 . Teaching and learning strategies</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                        |                        |
| <p>The teacher can provide comprehensive theoretical ,lessons on the concepts of financial statement analysis : with</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p><b>Providing integrated theoretical lessons</b></p> | <p><b>Strategy</b></p> |

,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     | <b>Overview of Financial Statement Analysis:<br/>Introduction to Financial Analysis-<br/>Types of Financial Analysis -<br/>Components of-<br/>Financial Analysis.<br/>Financial Statements<br/>- Basis of Analysis:<br/>Business Activities -<br/>Financial Statements<br/>Reflect Business<br/>Activities -<br/>Additional<br/>Information.</b> |                            | 3       | <b>the first</b>  |
|                   | My presence     | <b>Financial Statement<br/>Analysis Preview:<br/>Analysis Tools -<br/>Valuation Models<br/>Analysis in an<br/>Efficient Market<br/>Financial Reporting<br/>and Analysis:<br/>Reporting<br/>Environment-<br/>Statutory Finance</b>                                                                                                                |                            | 3       | <b>the second</b> |

|  |             |                                                                                                                                                                                                           |  |   |                   |
|--|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---|-------------------|
|  |             | <b>Factors Affecting Financial Reports</b>                                                                                                                                                                |  |   |                   |
|  | My presence | <b>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</b> |  | 3 | <b>the third</b>  |
|  | My presence | <b>Analyzing Operating Activities, Analyzing Investing Activities ,Analyzing Financing Activities</b>                                                                                                     |  | 3 | <b>Fourth</b>     |
|  | My presence | <b>Common-size analysis: Horizontal common-size analysis, Vertical common-size analysis</b>                                                                                                               |  | 3 | <b>Fifth</b>      |
|  | My presence | <b>Monthly exam solving exam The first month exam and solving exam questions</b>                                                                                                                          |  | 3 | <b>Sixth</b>      |
|  | My presence | <b>Financial ratio analysis, liquid ratio</b>                                                                                                                                                             |  | 3 | <b>Seventh</b>    |
|  | My presence | <b>Activity Ratio</b>                                                                                                                                                                                     |  | 3 | <b>The eighth</b> |
|  | My presence | <b>Profitability Ratio</b>                                                                                                                                                                                |  | 3 | <b>Ninth</b>      |
|  | My presence | <b>solvency ratios</b>                                                                                                                                                                                    |  | 3 | <b>tenth</b>      |
|  | My presence | <b>Leverage Ratio</b>                                                                                                                                                                                     |  | 3 | <b>eleventh</b>   |
|  | My presence | <b>Project Evaluation</b>                                                                                                                                                                                 |  | 3 | <b>twelfth</b>    |

|  |             |                                                |  |   |            |
|--|-------------|------------------------------------------------|--|---|------------|
|  | 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                                       |  |  |  |

