

College of Business Administration

Accounting Department

Course Description

Course Title	Analysis of Financial Reports	Course Code	ACCT 415
Program	BSBA - Accounting	Level	7
Pre-requisites	ACCT 318	Credit Hours	3
Course Objective:			
This course considers the basics and techniques of financial reports analysis, forecasting, and business			
evaluation. In addition, the course considers the basics of fundamental analysis and the role of financial			
analysis in investment, credit, and merger decisions. Moreover, the course considers how the Capital			
Market works and the characteristics of the Capital Markets.			
Course Content:			
1. Introduction to Financial Reports.			
2. Market Efficiency.			
3. Market Indices.			
4. Fundamental analysis.			
5. Financial Analysis of Financial Position Statement.6. Financial Analysis of Income Statement.			
7. Financial Analysis of Cash Flows Statement			
8. Financial Ratios			
9. Profitability Analysis			
10. Credit Analysis			
11. Financial Forecasting			
12. Companies Evaluation			
Course Learning Outcomes:			
1. Explain the need for and limitations of financial statement analysis.			
2. Recognize the role of financial analysis in investment, credit, and merger decisions.			
3. Apply the basic techniques of financial statement analysis, including financial trends, ratios,			
benchmarking, and compression.			
4. Analyze major items in financial statements in order to evaluate risk and financial performances of a business.			
5. Communicate effectively and professionally in oral and written forms in analyzing the financial report.			
6. Demonstrate self-learning and personal development			
7. Demonstrate effective teamwork, leadership, and decision-making skills.			
Required Textbooks:			
Alsehaly, Mohamed Bin Soltan "Financial Analysis: An Accounting View (205) Accounting Saudi			
Association			
Assessment Tasks for Students:			
25 points-Midterm Exam			
• 20 points- Group project			
 10 points - Presentation 			
 5 points - Homework, Participation 			
 40 points Final Exam 			

