

FINANCIAL ANALYSIS

Code: ACCT-424

Course Name: Financial Analysis

Course Type: Core

Pre-Requisite:

Concentration

Course Level:

Year 1:	<input type="checkbox"/>	Semester 1	<input type="checkbox"/>	Semester 2	<input type="checkbox"/>	Summer
Semester						
Year 2:	<input type="checkbox"/>	Semester 1	<input type="checkbox"/>	Semester 2	<input type="checkbox"/>	Summer
Semester						
Year 3:	<input type="checkbox"/>	Semester 1	<input type="checkbox"/>	Semester 2	<input type="checkbox"/>	Summer
Semester						
Year 4:	<input type="checkbox"/>	Semester 1	<input type="checkbox"/>	Semester 2	<input type="checkbox"/>	Summer
Semester						

Course Description:

This course is a post-intermediate financial accounting course focusing on some of the more complex albeit common contemporary financial accounting and reporting issues. The primary topics examined in this course include business combinations, investments in common stocks, consolidated financial statements and interim financial reporting.

Objectives:

On completion of this course, students will be able to understand:

- Analysis of Balance Sheet,
- Analysis of Income Statement,
- Cash Flow Analysis, Foundation of Ratio
- Analysis of Inventory
- Risk Analysis, Valuation and Forecasting

Learning Outcomes:

The expected learning outcomes of this course are:

- Analysis of Balance Sheet,
- Analysis of Income Statement,
- Cash Flow Analysis, Foundation of Ratio
- Analysis of Inventory
- Risk Analysis, Valuation and Forecasting

Skills to be developed throughout the Course:

Students will develop their analytical and oral communication skills via case study work carried out in seminar sessions. Information technology and written communication skills will be developed when completing the written assignment which will also test student's creative skills and their abilities to present theoretical informations in practical situations.

Students are encouraged to make use of IT facilities particularly web sites to support research and reading.

Learning Resources:

Text Books

<u>Author</u>	<u>Title</u>	<u>Publisher</u>	<u>Year</u>
Kishore M.	Advanced Accounting with Accounting Standard	ND Taxman	2007
Jawaher Lal	Corporate Finance Reporting	ND Taxman	2005
Coombs, H. Hoobs	Management Accounting: Principles & Applications	SAGE Publications, London	2005

e- Library Reserves

- <http://www.emeraldinsight.com/insight>
- <http://www.businessnation.com/research/subject/accounting>

Internet

- **Ebsco Business Premier:** A database containing several hundred key business and management journals with full text articles updated daily.
- **Courseware:** Specific research support resources and documents, selectively posted to complement and build upon materials available in proctor's methodological text. Such documentation will typically be posted regularly.
- www.decalibrary.org
- www.ipl.org
- www.lib.utsa.edu/research/subject/accounting

Journals

- Accounting forum
- Advances in Accounting
- Critical perspective on Accounting
- The British Accounting Review
- International journal of accounting

Delivery and Teaching Strategy: (Lecture, Online, Physical, blended, self directed through CD, web based courses and DVD)

Methods of Instruction: It would be based on Lecture, demonstration and assignment review. Questions are encouraged and participation is expected.

Assessment Strategy:

- First Mid Term Exam: 20 Marks to be held on.....Day,.....Month, 20..
- Second Mid Term Exam: 20 Marks to be held on.....Day,.....Month, 20..
- Attendance, Participation & Assignment: 10 Marks
- Final Exam: 50 Marks
- Total: 100 Marks

Syllabus Change Policy: This syllabus is a guide for the course and is subject to change with advanced notice.

<u>Course Contents:</u>
Framework for Financial Statement, Analysis of Balance Sheet, Analysis of Income Statement, Cash Flow Analysis, Foundation of Ratio and Financial Analysis, Fixed Income Analysis.
Analysis of Inventory, Capitalization of long-lived Assets, Depreciation of long-lived Assets, Impairment of long-lived Assets.
Business Combination, Equity Analysis, Analysis of Inter-corporate Investment, Hedging and Risk Analysis, Valuation and Forecasting.