



Warith Al-Anbiya University
Faculty of Business and Economics
Accounting Department

<u>Course Description Form</u>				
Financial Statement Analysis			Course Name	1
			Course Code	2
2026/2025	Academic Year	First	Chapter	3
2025/9/1			Date Description	4
Classrooms			Forms of Attendance	5
3	Number of Hours (Total)			6
Email		Name		Course administrator name
ahmed.falah@uowa.edu.iq		Eng. Ahmed Falah Hassan		7
<ol style="list-style-type: none"> 1. Enable the student to understand the basic principles of financial statement analysis and apply them in accordance with the nature of various financial activities.. 2. Develop the student's ability to record and classify financial information and convert it into useful analytical data for administrative and financial decision-making. 3. Recognize the differences between traditional accounting systems and financial analysis methods and understand their impact on the interpretation of financial statements. 4. Acquire the skills to interpret and analyze financial indicators to make sound, data-driven financial decisions. 5. Following up on the latest accounting standards and practices in the field of financial statement analysis and applying them in a practical manner. 			Course Objectives (Objectives of the course)	8
<ol style="list-style-type: none"> 1. Reactive Theoretical Guidance: It is based on educational sessions that combine theoretical explanation and open dialogue, where students are motivated to ask questions and participate in discussions to enhance the understanding of concepts. 2. Collaborative work and group discussion: It encourages working in small groups to exchange ideas and analyze financial problems, which develops students' creative and critical thinking abilities. 3. Blended learning via digital media: Traditional education integrates with digital resources such as interactive videos and online platforms that provide up-to-date and diverse content in the field of list analysis. 			Teaching and Learning Strategies (Strategy)	9
Course Structure				10

Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Watches	The week
Participation Scores	Lectures – Class Discussions – Questions and Answers	Overview of Financial Statement Analysis - Types of Financial Analysis	Over view of financial statement analysis- Types of financial Analysis	3	1
Participation Scores	Lectures – Class Discussions – Questions and Answers	Analysis Tools	Analysis tools	3	2
Participation Scores	Practical Examples	Cash Flow Analysis - Cash Flow Statement - (Special and Direct Method)	Cash flow analysis statement of cash flow- (special , direct method)	3	3
Participation Scores	Practical Examples	Analysis of operating activities	Analysis operating activities	3	4
Participation Scores	Practical Examples	Investment Analysis	Analysis Investing activities	3	5
Degrees of Pursuit	Monthly exam	Monthly exam	Final Exam	3	6
Grades on homework	Practical Examples	Liquidity Rate	Liquidity Ratio	3	7
	Practical Examples	Activity Percentage	Activity Ratio	3	8
Scores on reports	Practical Examples	Profitability Ratio	Profitability Ratio	3	9
Grades on homework	Practical Examples of Lectures – Class Discussions	Solvency Ratio	Solvency Ratio	3	10
Grades on homework	Frequently Asked Questions - Homework	Leverage Ratio	Leverage Ratio	3	11
Grades on homework	Homework - Reports	Project Evaluation and Failure Forecasting	Project Evaluation and Failure prediction	3	12
Grades on homework	Homework - Reports	Project Evaluation and Failure Forecasting	Investment Policies	3	13
Participation Scores	Use of technology – AI learning – Feedback	Horizontal and deliberate common volume analysis	Horizontal, Vertical common size analysis	3	14
Exam score	Monthly exam	Monthly exam	Final Exam	3	15
Course Assessment: Written Exams (Monthly Exams) (04 marks) Oral and paper exams (daily exams) (5 marks) Attendance, Participation, and Assignments (5 marks)					11
Learning and Teaching Resources					12
Revsine ,Collins, Johnson , “Financial reporting and analysis” , Pearson prentice hall ,2009			References Home		
John j. wild , K. i. subramanyam,“Financial statements analysis”, 10 e , McGraw-hill					

	Supporting References (Journals and Reports)	
Different Websites	Electronic References	
A.M. Dr. Hibatullah Mustafa Al , Sayed	Head of Department Name	
	His signature	
2025/9/1	History	