

Course Name	:	Financial Statement Analysis
Course Code	:	FIN308
Credit Hours	:	03
Course Week	:	16-18
Total Hours	:	48-54
Semester	:	4th
Total marks	:	100

Week – 1

Fundamental concepts and Introduction to financial reporting

- Development of Generally Accepted Accounting Principles (GAAP)
- Additional input – Institute of chartered Accounts of Pakistan

Week – 2

Traditional Assumptions of the Accounting Model

- Cases

Week – 3

Introduction to Financial Statements and other Financial reporting topics

- Forms of Business entities
- Financial Statements
- Accounting cycle

Week – 4

Human resources and social accounting

- Auditor's report
- Summing annual reports
- Ethics
- Harmonization of international Accounting Standards
- Cases

Week – 5 & 6

Balance Sheet

- Consolidated statements
- Accounting for business Combinations
- Elements of balance Sheet
- Cases

Week – 7

Basic Elements of Income statement

- Special income Statement Items
- Earnings per share
- Retained earnings
- Dividends and Stock Splits

Week – 8

Basics of Analysis

- Ratio Analysis
- Common Size Analysis
- Financial Statement Variations by type of industry
- Review of descriptive

Week – 9

Comparisons

- An illustration of statement analysis

Week – 10

Liquidity of Short term assets: related debt paying ability

- Current assets and liabilities and the operating cycle

Week – 11

Current assets compared with liabilities

- Other liquidity considerations
- Cases

Week – 12

Long term debt paying ability

- Income statement consideration when determining long term debt paying ability
- Balance sheet consideration when determining long term debt paying ability

Week – 13

Analysis of Profitability

- Profitability measures
- Segmenting reporting

Week – 14

Analysis for the Investor

- Leverage & its effects on earnings
- Earnings per common share
- Price earning ratio
- Percentage of earnings retained

Week – 15

Dividend Payout

- Dividend yield
- Book value per share
- Stock options
- Stock appreciation rights

Week – 16

Statement of cash flows

- A review of the funds statement
- Basic elements
- Financial ratios and the statement of cash flows

Course Book:

1. Financial Statement Analysis by "Charles H. Gibson"
7th edition Publisher South Western

Reference Book:

2. Managerial Financial management by Van horn
3. Fundamental Analysis by John. C. Ritchie Publisher Prob.