



UNIVERSITI TEKNOLOGI MARA

ACC703: ANALYSIS AND APPLICATION OF ACCOUNTING DATA

Course Name (English)	ANALYSIS AND APPLICATION OF ACCOUNTING DATA APPROVED
Course Code	ACC703
MQF Credit	3
Course Description	This subject requires students to carry out in-depth analyses of companies and other organizations using information that are publicly available such as the annual reports, stock analysts report and reports arising from regulatory and statutory requirements. Students are also expected to know other sources of information such as from the Internet and stockbrokers' reports and be familiar with the quality of information contained in such reports. Students are encouraged to question the information provided in the financial statements, adjust the figures, if necessary, and use these information in analyzing any organization. In addition to the analytical tools necessary to carry out the detailed analysis, students are expected to be able to know and apply the theoretical framework that forms the basis of financial statement analysis.
Transferable Skills	Reflective Learner Effective communicator Ethically and socially sensitive Balanced graduate Independent and critical thinker
Teaching Methodologies	Lectures, Case Study, Tutorial, Discussion, Presentation
CLO	CLO1 Calculate and summarize a full range of ratios. Critically analyze and evaluate the financial position of firm using ratios and other tools for a variety of decision contexts CLO2 Evaluate the financial performance of a company in comparison to its peer benchmark. CLO3 Recognize the reasonableness of accounting numbers presented in the financial statement and understand the use of financial and non-financial information data in identifying potential problems such as the use of creative accounting CLO4 Recognize that the disclosure of information in financial statements can be influenced by the flexibility allowed by accounting standards and the discretion of company management in selecting different policy choices with different outcomes being reported CLO5 Analyze and comprehensively present the results in writing and orally which reflects understanding and command of the subject CLO6 Able to recognize and identify ethical issues and develop value awareness
Pre-Requisite Courses	No course recommendations
Topics	1. Overview of financial reporting environment and FSA 1.1) n/a 2. Financial statement analysis.Types and component of business analysis. 2.1) n/a 3. Earnings management. Red flags and ethics 3.1) n/a 4. Financial ratios analyses 4.1) n/a 5. Evaluation of companies financial performance and peer benchmark 5.1) n/a

6. Horizontal and vertical analysis 6.1) n/a
7. Cash flow analysis 7.1) n/a
8. Credit analysis and failure prediction 8.1) n/a

Assessment Breakdown	%
Continuous Assessment	60.00%
Final Assessment	40.00%

Details of Continuous Assessment	Assessment Type	Assessment Description	% of Total Mark	CLO
	Group Project	Group project and presentation	25%	CLO1 , CLO2 , CLO3 , CLO4 , CLO5
	Individual Project	Individual Assignment and presentation	15%	CLO3 , CLO4 , CLO6
	Test	n/a	20%	CLO1 , CLO2 , CLO6

Reading List	Recommended Text	<ul style="list-style-type: none"> • Wild, J.J.; Bernsterin, L.A. & Subramanyam, K.R., <i>Financial Statement Analysis. McGraw-Hill International Editions (Accounting Series). 10th Edition, McGraw Hill (2009).</i> • White, G.I., Sondhi, A.C. and Fried, D, <i>The Analysis and use of Financial Statements, 3rd Edition, Wiley and Sons (2003).</i>
Article/Paper List	This Course does not have any article/paper resources	
Other References	This Course does not have any other resources	