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|  | UNIVERSITY OF ECONOMICS AND LAW  **FACULTY OF ACCOUNTING – AUDITING**  **ACCOUNTING DEPARTMENT** |

**COURSE SPECIFICATION**

***Sample 8: Module outline***

1. **Course Title and Code**

MAU 4011 – Financial Statement Analysis

1. **Number of Credits**

Total Credits: 2 Theory: 2 Practice: 0

1. **Lecturer in charge**

PhD. Nguyen Thi Khoa; Assoc. Prof. PhD. Phan Duc Dung

1. **Study Materials**

**Text book:**

[1] Nguyen Nang Phuc, 2021. Financial Statement Analysis, National Economics University.

**Other materials:**

[2] Warren Buffett (translated by Nguyen Truong Phu, Ho Quoc Tuan), 2021. Financial reporting from Warren Buffett's perspective. Hong Duc Publishing House.

[3] Ly Lam Duy, 2024. Application of financial statement analysis and business valuation in practice. Financial Publishing House.

[4] Lecturer's Lecture.

1. **Course Information**
2. *Course objectives*

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| **Objective**  **(COx)** | **Objective description** | **Course Learning Outcome (CLOx)** | **Cognitive Level** |
| **(1)** | **(2)** | **(3)** | **(4)** |
| PO 1 | Ability to check the compliance and conformity of Financial Statements with current regulations and international practices. | CLO 1 | 4 |
| PO 2 | Equip learners with the ability to analyze and evaluate the financial situation of enterprises through the analysis of financial structure and balance, debt situation, solvency, business efficiency, crisis sign identification and financial forecasting. | CLO 2 | 4 |
| PO 3 | Forming the ability to judge and think critically in analyzing the financial situation of enterprises, including general assessment, crisis identification and analysis of factors affecting financial and accounting policies. | CLO 3 | 4 |
| PO 4 | Able to prepare reports to analyze the operation and financial situation of the business to accumulate experience and develop personal career in the future. | CLO 4 | 4 |

*(1): Symbol representing the course objective.*

*(2): Description of the objectives, including active verbs, learning outcome topics, and general application context.*

*(3), (4): Symbols for the Program Learning Outcomes (PLOs) and the corresponding cognitive levels assigned to the course.*

*b. Prerequisite/Preceding/Concurrent Courses:  
Indicate the code and name of the prerequisite or concurrent course(s).*

*c. Other Requirements:  
Specify any additional requirements deemed necessary by the instructor.*

1. **Course learning outcomes**

*Specific items or Course Learning Outcomes (CLOs) and the level of instruction (I, T, U or I, R, M)*

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| **Course Learning Outcome** | **Course Learning Outcome Description** | **Program Learning Outcome (PLOs)** | **Teaching Level (I, T, U or I, R, M)** |
| **(1)** | **(2)** |  | **(3)** |
| CLO 1 | Examine the compliance and conformity of Financial Statements with current regulations and international practices. | PLO 5 | M |
| CLO 2 | An overview assessment of the financial situation, analysis of financial structure and balance, analysis of debt and solvency, analysis of business performance, analysis of crisis signs and financial forecasts. | PLO 2 | M |
| CLO 3 | Evaluate and criticize the financial situation of enterprises through general assessment, identification of crisis signs and analysis of factors affecting financial and accounting policies. | PLO 7 | M |
| CLO4 | Prepare a report on the analysis of the operation and financial situation of the enterprise. | PLO 8 | M |

***(1):*** *Symbol representing the Course Learning Outcome (CLO).*

***(2):*** *Description of the CLO, including active verbs, CLO-related topics, and specific application context.*

***(3): I (Introduce):*** *initial exposure to the concept;* ***T (Teach):*** *instruction and practice;* ***U (Utilize):*** *apply in context;* ***or alternatively: I (Introduce):*** *initial exposure;* ***R (Reinforced):*** *strengthened through practice;* ***M (Mastery):*** *demonstrate full competency*

1. **Course content of the Course**

The course of Financial Statement Analysis includes in-depth knowledge of financial statement analysis, including: basic issues of financial statement analysis, general assessment of financial situation, analysis of financial structure and balance, analysis of debt and solvency, etc analyzing business performance, analyzing crisis signs and financial forecasts. This subject is closely related to Advanced Financial Accounting with the role of analyzing issued financial statements, making assessments and judgments to help stakeholders make decisions in accordance with the current state of business operations.

1. **Assessment**

*(Assessment components, assessment tasks, assessment criteria, assessment standards, and weighting – demonstrating alignment with the Course Learning Outcomes (CLOs))*

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| **Assessment Component** | **Assessment Task (Ax.x)** | **Course Learning Outcome**  **(CLOx)** | **Assessment Criteria** | **Assessment Duration** | **Weight** | **Sub-weight** |
| **(1)** | **(2)** | **(3)** | **(4)** | **(5)** | **(6)** | **(7)** |
| A1. Formative Assessment | A1.1 | CLO 1 | Presentation or/and teamwork and/or and/essay | 30 minutes | 25% | 100% |
| A1.2 | CLO 2 | Presentation or/and teamwork and/or multiple-choice | 30 minutes (20 minutes for multiple-choice) | 25% | 100% |
| A2. Final Assessment | A2.1 | CLO 3, 4 | Essay | From 15 to 20 pages | 50% | 100% |

***1):*** *Assessment components of the course.****(2):*** *Codes for the assessment tasks.****(3):*** *CLOs being assessed.****(4):*** *Assessment criteria such as individual/group homework, in-class individual/group assignments, projects, course papers, etc.****(5):*** *Duration of the assessment in minutes (if conducted in class).****(6):*** *Weight of each assessment task in the total course grade.****(7):*** *Weight of each assessment task within the respective assessment component.*

**Prepared by: PhD. Nguyen Thi Khoa  
Head of Department: Assoc. Prof. PhD. Pham Quoc Thuan**