



Faculty of Business

Department of Business Administration

Study Plan of the Bachelor's Degree

In: Business Administration

Academic Year :2018



Vision of the Department:

Building students capabilities in business administration, developing their knowledge and leadership skills, embracing their creative, innovative and entrepreneurial thinking.

Mission of the Department:

To create distinguished students with basic knowledge, skills and abilities in business administration, in accordance with the requirements of the labor market and its challenges, consolidate the professional and professional concept in the field of business administration. Building an educational and scientific environment to highlight the creative abilities and active contribution to the development of business organizations in Jordan and the Arab region

Objectives of the Department:

1. Develop the knowledge of graduates in the field of business administration, and the general knowledge he needs in the field of work.
2. Update the students' knowledge in the sciences related to business administration.
3. Graduates of distinguished students with scientific and applied skills in business administration according to the requirements of the labor market locally and regionally.
4. Develop students' skills and ability to analyze, link and use technology in business administration.
5. Developing students' skills and abilities to diagnose problems and use statistical and quantitative methods in decision-making.
6. Develop students' skills and abilities in interaction and communication with others, team work, analysis, creative thinking, problem solving and self-developing
7. Develop students' skills and abilities in the preparation of sound scientific research in the field of business administration.
8. Raise students' awareness to adapt to environmental changes, professional and ethical values in

Intended Learning Outcomes (ILOs):

a. Knowledge:

1. General knowledge: Knowledge acquired through the compulsory university requirements such as Islamic culture, Arabic language, English language, and computer skills.
2. Knowledge in the field of business: Knowledge acquired through the compulsory and elective requirements such as Accounting Principles, Partial Economics, Macroeconomics, and Principles of Statistics.
3. Knowledge in the field of business administration: Knowledge acquired by students in the field of specialization, which represent the basic areas of knowledge of the specialization of business administration: management and behavior, business functions, quantitative methods, and information technology. These outputs acquired through the Department's compulsory and



elective courses. Such as organization behavior, organization theory, operations research, production management, human resource management, and total quality management, etc.

B. Skills

Analytical skills: the ability of the graduate to identify the fundamental variables in the different positions in business organizations, how to deal with them.

1. Diagnostic skills skill: diagnosing the causes of problems in business organizations and ways to solve them.
2. Cognitive skills: The intellectual ability to accommodate cause-and-effect relationships and to visualize the overall way in which the parts of business organizations are interconnected.
3. Interactive skills: interaction skills and communication with others, and motivate them to perform better.
4. Research skills: Skills acquired by the student through the writing of reports and scientific research through various sources: such as traditional sources as books, references, periodicals, electronic sources such as the Internet and electronic databases, and field sources such as questionnaires and interviews.
5. Professional and ethical attitudes and values: The values, tendencies and trends acquired by the student through his knowledge of the values, ethics and behavior of the profession, which he should have after his graduation through practicing the profession in the labor market such as professionalism, transparency, diversity, teamwork, leadership and risk acceptance, creativity, innovation, flexibility and adaptation.

C. Competencies:

1. Self-development agendas: through flexible thinking and focus on achievement and management of resources for the organization and leadership teams within them
2. Competence related to responsibility and independence: the ability to adapt to the objectives of the organization and to have strategic thinking and the ability to plan
3. Competence related to the roles that will be played within the organization: Negotiation, attention to clients, diplomacy, organizational knowledge and influence on others



Framework

Framework of the Bachelor's Degree in business administration (132 Cr. Hrs.)

Sequence	Classification	Credit Hours	Percent %
1st	University Requirements	27	20.5
2nd	Faculty Requirements	24	18
3rd	Department Requirements	69	52.5
4th	Ancillary Courses	12	9
Total		132	100

Course Numbering

□ □	□ □	□ □	2	1
Sequence	Course Level	Cognitive Domain	Dept. Code	Faculty Code
			Business Administration	Business

Cognitive Domains

Number	Cognitive Domain	Credit Hours
0	Management and Behavior	21
1	Supporting Administrative Aspects	12
2	Quantitative Methods, Scientific Research and Information Technology	18
3	Business Functions	12
4	Support Areas	12
5	Graduation project	6



1. University Requirements: (27 Credit Hours)

A. Compulsory Requirements: (15 Credit Hours)

Course No.	Course Title	Cr. Hr.
5501102	Arabic Language (1)	3
5501103	English Language (1)	3
5501107	National Education	3
55011308	Military Sciences	3
5501110	Computer Skills	3
Total		15

B. Elective Requirements: (12 Credit Hours) from the following list:

Course No.	Course Title	Cr. Hr.	Prerequisite
55021101	Arabic Language (2)	3	5501101
55021102	English Language (2)	3	5501102
55021203	Principles of Psychology	3	-
55021204	Human Rights	3	-
55041203	Environment and Community	3	-
55011306	Entrepreneurship and Creativity	3	
55011204	Life Skills	3	-
55031101	Islamic Culture	3	-
55031205	Quds and Hashemite Custodianship	3	-
55041206	Health and Community	3	-
55041307	Communication and Internet	3	-
Total		12	



2. Faculty Requirements: 24 Credit Hours)

A. Compulsory Requirements: 24 Credit Hours)

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
21011101	Principle of Management	3	3	-----	-----
22011101	Principles of accounting (1)	3	3	-----	-----
23051101	Principles of Microeconomics	3	3	-----	-----
24011101	Principles of Marketing	3	3	-----	-----
23011101	Principles of Financial Management	3	3	-----	-----
25011101	Fundamentals of Management Information Systems	3	3	-----	-----
28051101	Fundamentals of Human Resource Management	3	3	-----	-----
25051102	Principles of Statistics	3	3	-----	-----
Total		24	24		

3. Department Requirements (69Credit Hours)

A. Compulsory Requirements: (60 Credit Hours)

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
21012102	Organization Theory	3	3		21011101
21012103	Organizational Behavior	3	3		21011101
21012104	Strategic Management	3	3		21011101
21012205	Human Resource Management	3	3		21011101
21011206	Managerial Communication Skills	3	3		21011101



21012207	Knowledge Management	3	3		21012102
21013108	Change and Development Management	3	3		21011101
21021201	Methodology of Scientific Research in Business	3	3		25051102
21022102	Business Mathematics	3	3		-----
21023203	Operations Research	3	3		21022102
21024104	Production Management & Operation	3	3		21023203
21024206	Project Management	3	3		21022102
21033102	Electronic of Business	3	3		21012207
21044101	International Business	3	3		21011101
21042102	Health Service Management	3	3		21011101
24033206	Public Relations Management	3	3		24011101
23022101	Banks Management	3	3		23041101
24033101	Electronic Marketing	3	3		24011101
21042203	Supply Chain Management	3	3		21011101
21022205	Total Quality Management	3	3		21011101
Total		60	60		



B. Elective Requirements: (9 Credit Hours)

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
21013109	Business Ethics	3	3		21011101
21043105	Entrepreneurship in Business	3	3		21011101
21044206	Case Studies in Management	3	3		-----
21044207	Practical Training	3	3		At Least 90 Credits
21042208	Tourism and Hotel Management	3	3		21011101
	Corporate Governance	3	3		
22023101	Analysis of financial statements	3	3		22012204
23033101	Investment Management	3	3		23011101
23051102	Principles of Macro Economics	3	3		23051101
23051103	Managerial Economics	3	3		23051101
260121023	Intermediate Accounting	3	3		26011201
24011102	Consumer behavior	3	3		24011101)
21064201	Graduation Project	3	3		At Least 90 Credits
Total		9	9		

4. Ancillary Courses (12Credit Hours):

Course No.	Course Title	Cr. hr.	Theoretical	Practical	Prerequisite
24022101	Marketing Management	3	3		24011101
26033101	Managerial Accounting	3	3		26011201
21051201	Commercial Legislations	3	3		-----
26011201	Principles of Accounting (2)	3	3		22011101
Total		12	12		



Advisory Study Plan for the Bachelor's Degree in

First Year				
First Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
21011101	Principle of Management	3	-----	
22011101	Principles of Accounting (1)	3	-----	
23011101	Principles of Financial Management	3	-----	
24011101	Principles of Marketing	3	-----	
25011101	Fundamentals of Management Information Systems	3	-----	
55011307	Culture and University Behavior	0	-----	
Total		15		
Second Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
23051101	Principles of Microeconomics	3	-----	
28051101	Fundamentals of Human Resource Management	3	-----	
25051102	Principles of Statistics	3	-----	
55011101	Military Science	3	-----	
55011102	Arabic Language (1)	3		
23051101	Principles of Microeconomics	3	-----	
Total		15		



Second Year				
First Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
21021201	Methodology of Scientific Research in Business	3	25051102	
21012102	Organization Theory	3	21011101	
21011206	Managerial Communication Skills	3	21011101	
21012104	Strategic Management	3	21011101	
	Elective Major Course	3		
Total		15		
Second Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
21012205	Human Resource Management	3	21011101	
21012207	Knowledge Management	3	21012102	
26011201	Principles of Accounting (2)	3	22011101	
21012103	Organizational Behavior	3	21011101	
21022102	Business Mathematics	3	-----	
Total		15		



Third Year				
First Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
21013108	Change and Development Management	3	21011101	
21023203	Operations Research	3	21021202	
55011204	Life Skills	3	-----	
55011103	English Language (1)	3		
55011205	Knowledge Skills and Basics	3	-----	
	Elective Major Course	3		
Total		18		
Second Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
21033102	Electronic of Business	3	21012207	
55011306	Entrepreneurship and Creativity	3	-----	
21024104	Production Management & Operation	3	21023203	
21051201	Commercial Legislations	3	-----	
24022101	Marketing Management	3	24011101	
	Elective University Course	3	-----	
Total		18		



Fourth Year				
First Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
21042203	Supply Chain Management	3	21011101	
21044101	International Business Management	3	21011101	
26033101	Managerial Accounting	3	26011201	
24033206	Public Relations Management	3	24011101	
	Elective Major Course	3		
	Elective University Course	3	-----	
Total		18		
Second Semester				
Course No.	Course Title	Cr. hrs.	Prerequisite	Co-requisite
23022101	Banks Management	3	23041101	
21042102	Health Service Management	3	21011101	
21024206	Project Management	3	21022102	
21022205	Total Quality Management	3	21011101	
24033101	Electronic Marketing	3	24011101	
	Elective University Course	3	-----	
Total		18		



Description of Courses offered by the

21011101 Fundamental of Management 3 Credit Hours Prerequisite: Nil

This course designed to deal with discussion and analysis of the basic principles and concepts, terminology and administrative practices with particular attention to the administrative levels and basic managerial functions of planning, organizing, leading and directing. In addition, the evolution of modern management thought by exploring management theories and practice in the management of the Organization and its personnel to meet the needs of modern public and private institutions and consistent with global governance.

21021201 Fundamentals of Scientific Research 3 Credit Hours Prerequisite: 25051102

This course covers the principles and rules of scientific methods, and that by shedding light on the concept of scientific research and terminology covered by this concept, and the content of the scientific research process stages and steps include defining the research problem, identify variables and define, formulate hypotheses, constructing a model search, and determine the types and sources data, data collection tools, and how to build a theoretical framework and a review of previous studies, and the types of samples, also includes a display of the most important scientific research methods, and how to conduct statistical analysis, and review of the results and examine assumptions, and how to use technical methods in the writing of the final report of research.

21012102 Organization Theory 3 Credit Hours Prerequisite: 21011101

This course aims to introduce students to the basic concepts of organization theory, and its goals, and the importance of study, and the role of development, traditional and modern models in organization theory, and analysis of components and the entrances to their design, and the principles underlying it, and measure organizational performance, the organization and the environment, and components and their types, and historical development, and the stages of its growth, and the technology used in the organization.

21012103 Organizational Behavior 3 Credit Hours Prerequisite: 21011101

This course covers the definition and nature of organizational behavior, its dimensions and elements, the behavior of individuals and groups in organizations and the factors affecting it such as perception, attitudes, values, personality, frustration, stress, motivation, organizational culture, organizational climate, change and development, conflict and innovation in organization.

21023203 Operations Research 3 Credit Hours Prerequisite: 21021202

Operations Research (OR) is an interdisciplinary branch of mathematics which uses methods like mathematical modeling, statistics, and algorithms to arrive at optimal or good decisions in complex problems which are concerned with optimizing the maxima (profit, faster assembly line, greater crop yield, higher bandwidth, etc.) or minima (cost loss, lowering of risk, etc.) of some objective function. The eventual intention behind using





Operations Research is to elicit a best possible solution to a problem mathematically, which improves or optimizes the performance of the system.

21012104 Strategic Management 3 Credit Hours Prerequisite: 21011101

This course designed to familiarize students with the concept of strategic management. In addition, how to use available resources in efficient and effective way, and analyze the options available to the organization by identifying opportunities, threats, strengths and weaknesses. Also, provide an integrated perspective is embodied in a holistic strategy for achieving the objectives pursued by the organization, analysis, and diagnosis of the internal and external environment for the development and growth of the organization and improve its competitive position. Down to levels of performance and study models of strategic management, strategic management, knowledge of the properties of phases of the strategic decision, and introduce students to a range of case studies.

21012205 Human Resource Management 3 Credit Hours Prerequisite: 21011101

This course aims to introduce students to the concept of human resource management, and its importance, and its environment, and job analysis, labeling, design, and planning of human resources, and polarization, and to identify the selection processes, recruitment, compensation and bonus, job evaluation, and training, and development, and career planning, performance management, and environment safe and supportive work, and the preservation of human resources. The course also includes recent trends in human resource management systems, and flexible working and telecommuting, and management of strategic human resources, and the use of electronic management in human resources management, and to identify the future of human resource management.

21044101 International Business Management 3 Credit Hours Prerequisite: 21011101

This course is designed for business majors who will ultimately be engaged in the business of their chosen careers. Basic understanding of the global business environment is essential in the students working in their area of expertise. Given the diverse majors of the students, this course will consist of the areas of international business. The course explores the interrelation of government and business across borders and the economic dynamics between countries/regions, including a general overview of the international monetary system, international trade and foreign direct investment. The class also will discuss the strategy of international business and review a few cases studies that epitomize the issues involved in today's global world. In general, the major topics of global business will be discussed to give students a working vocabulary and basic level of knowledge and skills involved in today's global business.

21024104 Production Management 3 Credit Hours Prerequisite: 21023203

This course discuss and in-depth nature of production and operation management, and provide a detailed introduction on the most important topics theoretical and applied techniques in managing this function in order to maximize the benefits of inputs and improving the quality of outputs, and finding a balance between efficiency and effectiveness, where students are provided with the basics of operations management and



production concepts, both in industrial facilities or services, and its historical development, and strategic planning in operations management, production, planning and design of the product and the process, and how to choose the most suitable site for the establishment of the factory, and how to conduct internal arrangement, and determine the methods and ways of demand forecasting, and calculations of the production capacity of the plant in a manner that develop students skills in using quantitative and qualitative methods in business decisions.

21012207 Knowledge Management 3 Credit Hours Prerequisite: 21012102

The goal of the course is to prepare students to become familiar with the current theories, practices, tools and techniques in knowledge management (KM), In addition, students will learn to determine the infrastructure requirements to manage knowledge, manage intellectual capital in organizations and to adopt an organizational culture that believes in cognitive participation and support creativity, innovation and knowledge generation development, sharing and transfer.

21011206 Managerial Communication Skills 3 Credit Hours Prerequisite: 21011101

This course seeks to introduce students to the concept of organizational communications, as well as to define the basic concepts vital in the life of business organizations. To achieve this, course deals with basic themes include: nature, importance and goals of the communication process, trends and elements of communication channels, obstacles to effective communication, the foundations of writing successful correspondence, how to build and design the message, how to write positive and negative business letters, how to write internal memos and reports to work. In addition to the identification of listening skills, teamwork, problem solving and acceptance of differences and manage meetings and interviews.

21013108 Change and development management 3 Credit Hours Prerequisite: 21011101

This course deals with the concept of change and its importance in the life of organizations, its causes, the most important change strategies, the stages of change management, and how to deal with cases of resistance to change. From another aspect course explains the meaning of organizational development, and its objectives, steps, the parties that handles organizational development and the requirements of organizational development as well as considering the role of change management in training and development.

21022101 Business Mathematics 3 Credit Hours Prerequisite: Nil

This course looks at the applications of mathematics and statistics in management and business. Students will use dynamic models and data analysis with an emphasis on model construction and interpretation, in order to gain an appreciation of their appropriate and wide use in this context.

**21033102 Electronic Management 3 Credit Hours Prerequisite: 21012207**

This course provides an overview of e-management and e-management Functions, and introduces the fundamental concepts and frameworks of e-business and e-government, the prevalent enabling technologies, and the strategic issues confronting the legacy firms. The efficiency, performance, capacity, and practical design of e-management systems will be covered with the best practice.

21064201 Graduation Project 3 Credit Hours Prerequisite: At Least 90 Credit Hour

Graduation project is an integral part of business administration Bachelor program. So the goal of graduation project is to enable students to prepare a search in one of business administration topics through the use of the various stages of the research methodology. This course will also prepare students to defend their researches.

21013109 Business Ethics 3 Credit Hours Prerequisite: 21012103

This course aims to get students in to the concept of business ethics and social responsibility in the light of the development of societies and the emergence of the need for them to realization to meet the renewable societal needs, and requires it to put the philosophy and mechanisms of action of the organizations within the social ethical framework is reflected positively on the various segments of society. And often using course need to focus on linking the business community and adopt a social and moral responsibility, and attention to the themes of integrity, transparency and the development of ethical codes of professional and constitutions.

21022205 Total Quality Management 3 Credit Hours Prerequisite: 21011101

The course aims to familiar students with the basic concepts of total quality management in terms of concept, historical development and the role of the early pioneers, its importance, its dimensions, its elements, its objectives. The course includes the factors affecting total quality management, methods of measurement, international standards for quality management, quality improvement methods, performance measurement, continuous improvement, and comprehensive quality management applications in production and service enterprise

21043105 Entrepreneurship in Business 3 Credit Hours Prerequisite: 21011101

This course covers the concept of entrepreneurship and its importance in establishing businesses, and identify the basics of entrepreneurship and the characteristics in addition requirements of the basic administrative work for entrepreneurship and activities. As well as to determine the characteristics and skills of entrepreneurs and a statement of their role in the establishment of projects. In addition, to clarify the importance of the businessperson. This course also deals with many requirements to create successful businesses, note that there is an effort required to create such a pioneering project that will require time, and understand the challenges, and learn how to deal with the process of creating and managing projects, and provide the required funding, and how configuration of the labor market, the mobilization of resources, as well as to prepare action plans, then how to turn ideas into successful projects. This course deals with the concept of leadership





and small enterprises, to explain events and principles of work of small businesses as well as its importance in the development of medium and large projects in general.

21024206 Project Management 3 Credit Hours Prerequisite: 21021202

This course discusses in-depth the nature of project management, and provide a detailed introduction about the most important theoretical topics and applied techniques in managing this Job, aiming for optimal use of inputs and improving the quality of outputs, and finding a balance between efficiency and effectiveness. Moreover, students are introduced to the basics of project management concepts in industrial facilities or services, and its historical development. This will help business organizations to achieve its goals by improving its ability in the selection of the right projects, and the management of its activities, time, cost, resources and risks.

21042203 Supply Chain Management 3 Credit Hours Prerequisite: 21011101

To provide students with knowledge own general concepts in supply management and how the flow of materials and patterns commissioned supply. And matching supply with demand management and procurement specifications and choice of suppliers and support tools. Students will also gain skills in material requirements planning and evaluation of the stock.

21042102 Health Service Management 3 Credit Hours Prerequisite: 21011101

At the end of the course the students will learn about the origins and evolution of health services management in hospitals and health institutions in general and familiarity with the concepts and basics in health and health management such as health and medical treatment, health care and disease concepts, as well as to identify the health system and the characteristics of the components and the extent of the growing interest in majoring in the health profession services department, will brief students on the health system and the concept of the first holistic health care.

21042208 Tourism and Hotel Management 3 Credit Hours Prerequisite: 21011101

This course aims to introduce the knowledge of hotels and facilities tourism as one of new disciplines of business administration, and historical evolution of the hotel industry in general, as well as the definition of the functions of hotel management such as planning, organizing, staffing, leadership and public relations. And this course includes the tourism definition, its evolution, patterns of tourism, and the importance of relics as tourist zones.

21051201 Commercial Legislations 3 Credit Hours Prerequisite: Nil

This course deals the concept and sources of commercial law, business, the merchant, the store, commercial contracts, commercial and securities, bankruptcy, banking operations, and legal provisions for companies.

21044206 Case Studies in Management 3 Credit Hours Prerequisite: Nil

This course discusses in-depth a group of case studies and problems that face business organizations in their daily operations and at the long run, and enables the student to link





the theoretical knowledge and incremental learning he/she acquired in a comprehensive analysis and diagnosis to each case, and in developing solutions and alternatives, and in making decisions through choosing the right alternative.

This course encompasses cases in strategic management, organizational structure and culture, leadership, organizational performance, human resources behavior and performance, social responsibility and business ethics, cases in production and operation management, change management, total quality management, creativity, innovation and entrepreneurship.

21044207 Practical Training 3 Credit Hours Prerequisite: At Least 90 Credit Hour

The training program provides students with the opportunity to work, learn, and gain practical experience in an organization. It helps students to develop an understanding of the professional field and industry in the main area of specialization of study, thus enriching the educational experience. As this is a highly valuable experience in preparation for future occupations.

Corporate Governance Management 3 Credit Hours Prerequisite: Nil

The aims of this course is to ensure proper accountability, probity, and openness in the conduct of an organization's business for the long-term benefit of its shareholders/stakeholders. As such, Corporate Governance focuses on effectuating sound relationships among a company's board of directors, top management, investors (particularly institutional investors), and various other stakeholders. In essence, Corporate Governance "...is concerned with holding the balance between economic and social goals and between individual and communal goals. The corporate governance framework is there to encourage the efficient use of resources and equally to require accountability for the stewardship of those resources. The aim is to align as nearly as possible the interests of individuals, corporations and society" (Sir Adrian Cadbury in 'Global Corporate Governance Forum', World Bank, 2000). Corporate Governance encompasses such matters as: 1. Board size, structure, membership, member nomination, election, and tenure 2. Committee structure and the nature, composition, and duties of the individual committees 3. Rights, responsibilities and relationship of directors, management, and shareholders 4. Policies/procedures relating to accounting, auditing, executive compensation, and financial reporting

28051101 Principles of Human Resource Management 3 Credit Hours Prerequisite: Nil

The article focuses on topics that fall within the contemporary concerns of human resources management. The course includes the definition of human resources management, its importance and functions, the most important of which are: analysis of work, human resources planning, recruitment, selection, recruitment, training, development and compensation, performance management and retention management.

23033101 Investment Management 3 hours Prerequisite: 23011101

The course of investment management is a course that focuses on the most important investment issues and investment decisions that will achieve the objectives of investment



such as profitability and maximize the wealth of shareholders and investors. It also focuses on the positive relationship between risk and return on investment and discusses methods of measuring both return and risk. In the latter part, this course sheds light on the investment instruments, their types and their importance, including bonds. All these axes provide the students with the necessary knowledge to delve into the business market and manage investment in working life

26012102 Intermediate Accounting (1) 3 hours Prerequisite 26011201

This course reviews the preparation of the various financial statements and the accounting treatment of the items of current assets and liabilities.

24011103 Consumer Behavior 3 Hours Prerequisite 24011101

This course focuses on the study of the subject of consumer behavior as primary concepts. This course aims at providing students with the basic concepts related to human behavior and its importance in the study of purchasing behavior and different behavioral models explaining the behavior of purchasing, such as reference groups, social classes and lifestyle, family relations, , Personality, attitudes, psychological factors and lifestyle, family relationships, as well as learning, perception, personality, attitudes, psychological factors, roles and strategic uses of advanced communication in marketing.

22023101 Analysis of financial statements 3 Prerequisite :22012204

The course aims at introducing the concepts and fundamentals of the analysis of the financial statements in the companies and includes an analysis of the elements of the following main financial statements: Income statement. Statement of Cash Flows. The list of changes in equity, the balance sheet from the point of view of the beneficiaries and the main users of these lists for the analysis of investment, credit, liquidity, profitability and financial leverage, the use of financial ratios for financial presentation and basic horizontal and vertical analysis and discuss the advantages and determinants of the analysis of the financial ratios in companies