

Course Specification

(Postgraduate Programs)

Course Title: **Corporate Valuation**

Course Code: **FINA 6108**

Program: **Master of Science in Accounting**

Department: **Accounting departement**

College: **College of Business**

Institution: **Imam Mohammad Ibn Saud Islamic University**

Version: **1**

Last Revision Date:



Table of Contents

A. General information about the course:.....	3
B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods:	4
C. Course Content:	5
D. Students Assessment Activities:	6
E. Learning Resources and Facilities:.....	6
F. Assessment of Course Quality:	7
G. Specification Approval Data:	Erreur ! Signet non défini.



A. General information about the course:

1. Course Identification:

1. Credit hours: (3 Hours)

2. Course type

A. University College Department Track

B. Required Elective

3. Level/year at which this course is offered: (Third Level/ first Year)

4. Course General Description:

The Corporate Valuation course provides postgraduate students with an in-depth understanding of valuation principles, methodologies, and applications essential for financial analysis and corporate decision-making. Emphasizing both theoretical foundations and practical applications, the course covers fundamental valuation concepts and explores income, market, and asset-based approaches to accurately assess firm value. Students will learn to analyze and apply valuation techniques to diverse contexts, including mergers and acquisitions, startups, and small businesses.

5. Pre-requirements for this course (if any):

N/A

6. Pre-requirements for this course (if any):

N/A

7. Course Main Objective(s):

The main objectives of the Corporate Valuation course are to:

- 1- Equip students with the skills to apply various valuation methodologies and understand their relevance in corporate financial decision-making.
- 2- Develop students' analytical capabilities to evaluate a firm's value through income, market, and asset-based approaches.
- 3- Enable students to assess corporate value for small businesses, startups and in the cases of in the case of mergers and acquisitions, .
- 4- Prepare students to conduct a comprehensive valuation analysis, incorporating both quantitative and qualitative factors to support strategic recommendations in finance and investment contexts.



2. Teaching Mode: (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	36	100%
2	E-learning		
3	Hybrid <ul style="list-style-type: none"> • Traditional classroom • E-learning 		
4	Distance learning		

3. Contact Hours: (based on the academic semester)

No	Activity	Contact Hours
1.	Lectures	36
2.	Laboratory/Studio	
3.	Field	
4.	Tutorial	
5.	Others (specify).....	
	Total	36

B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods:

Code	Course Learning Outcomes	Code of PLOs aligned with the program	Teaching Strategies	Assessment Methods
1.0	Knowledge and understanding			
1.1	Clarifies with precision the fundamental concepts and procedures used in corporate valuation.	K2	<ul style="list-style-type: none"> • Interactive Lecture • Discussion • Brainstorming 	<ul style="list-style-type: none"> • Exams • Assignments
1.2	Identifies the requirements and appropriate valuation methods for evaluating the company.	K3	<ul style="list-style-type: none"> • Interactive Lecture • Discussion • Brainstorming 	<ul style="list-style-type: none"> • Exams • Assignments



Code	Course Learning Outcomes	Code of PLOs aligned with the program	Teaching Strategies	Assessment Methods
2.0	Skills			
2.1	Evaluates principles and fundamental methodologies of valuation, through purposeful critical analysis, to evaluate companies and make financial decisions.	S1	<ul style="list-style-type: none"> • Case study • Cooperative Learning • Project-based learning 	<ul style="list-style-type: none"> • Exams • Assignments • Projects
2.2	Applies quantitative and/or qualitative methods to conduct a comprehensive company valuation analysis.	S4	<ul style="list-style-type: none"> • Case study • Cooperative Learning • Project-based learning 	<ul style="list-style-type: none"> • Exams • Assignments
3.0	Values, autonomy, and responsibility			
3.1	Adheres to professional and human values and ethics in dealing with various issues related to corporate valuation.	V1	<ul style="list-style-type: none"> • Active learning • Project-based learning 	<ul style="list-style-type: none"> • Assignments • Presentations
3.2	Collaborates effectively within a team to address issues related to evaluate companies, taking on leadership role and assuming responsibility.	V3	<ul style="list-style-type: none"> • Active learning • Project-based learning 	<ul style="list-style-type: none"> • Assignments • Presentations

C. Course Content:

No	List of Topics	Contact Hours
1.	Basic concepts and tools for corporate valuation	3
2.	Corporate Valuation requirements	6
3	Valuation Methods Based on Income Approach	12
4	Valuation Methods Based on Market Approach	6
5	Valuation Methods Based on Asset Approach	3





6	Valuation in the case of Mergers and acquisitions	3
7	Special cases of corporate Valuation: Small business and startup	3
Total		36

D. Students Assessment Activities:

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Midterm Exam	6	25%
2.	Individual Assignment	3	15%
3.	Corporate Valuation project and presentations	2-9	20%
4	Final Exam	According to the time specified by the college	40%

*Assessment Activities (i.e., Written test, oral test, oral presentation, group project, essay, etc.)

E. Learning Resources and Facilities:

1. References and Learning Resources:

Essential References	Tim Koller, Marc Goedhart, David Wessels (2020), Valuation: Measuring and managing the value of companies, 7th edition, McKinsey & Company, John Wiley & sons.
Supportive References	
Electronic Materials	https://taqeem.gov.sa/courses-old/#business
Other Learning Materials	

2. Educational and Research Facilities and Equipment Required:

Items	Resources
facilities (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	Classroom for up to 30 students
Technology equipment (Projector, smart board, software)	Data projector, internet connection, smart board
Other equipment (Depending on the nature of the specialty)	Blackboard platform



F. Assessment of Course Quality:

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	-Program leaders -Students	- Indirect through student questionnaires. - Indirect through the program leaders' evaluation of quality files.
Effectiveness of students' assessment	-Program leaders -Faculty members	-Direct through periodic review of the course by the Department's Curriculum and Planning Committee -Direct through discussion between program leaders and faculty members.
Quality of learning resources	-Program leaders -Faculty members - Students	-Direct through discussion between program leaders and faculty members. - Indirect through student questionnaires.
The extent to which CLOs have been achieved	-Program leaders -Faculty members	-Direct by measuring CLOs and comparing them with the target level.
Other		

Assessor (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

G. Specification Approval Data:

COUNCIL /COMMITTEE	ACCOUNTING DEPARTMENT COUNCIL
REFERENCE NO.	second Session of The Third Term
DATE	29/08/1444 HIJRI CORRESPONDING TO 21/03/2023

