



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Financial Statements Analysis							
Course Code		İŞT262		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 (<i>Hours</i>)	Theory	2	Practice	2	Laboratory	0
Objectives of the Course		Students understand the types, functions and structures of financial statements that enable the entity to fulfill its obligation to present financial information, to be able to edit the financial statements used in the enterprises according to the specified standards, to apply the techniques used in the financial analysis of enterprises, to interpret the current state of business according to financial analysis results.							
Course Content		Objectives of financial statements and analysis, types of financial statements and arrangement-interpretation, techniques used in financial analysis.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case Study, Problem Solving					
Name of Lecturer(s)		Ins. Tuğba KAVLU							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	Ümit Gücenme Gençoğlu, Finansal Tablolar Analizi, Alfa Aktüel Yayınları, 2014
2	Yunus Karaaslan-Vasfi Haftacı, Finansal Tablolar Analizi, Umuttepe Yayınları, 2013
3	Adem Çabuk- İbrahim Lazol, Mali Tablolar Analizi, Ekin Yayınevi, 2018

Week	Weekly Detailed Course Contents	
1	Theoretical	The need for analysis of financial statements
2	Theoretical	The meaning and importance of financial statements in terms of financial analysis: Balance sheet
3	Theoretical	The meaning and importance of financial statements in terms of financial analysis: Income statement
4	Theoretical	Comparative Tables Analysis Technique: Preparing Tables, Analysis and Interpretation
5	Theoretical	Comparative Tables Analysis Technique: Preparing Tables, Analysis and Interpretation
6	Theoretical	Analysis Method with Percentage Method: Preparing Tables, Analysis and Interpretation
7	Theoretical	Analysis with Percentage Method: Table Preparation, Analysis and Interpretation
8	Theoretical	Application
9	Intermediate Exam	Midterm Exam
10	Theoretical	Analysis by Trend Percentage Method (Trend Analysis)
11	Theoretical	Ratio Analysis: Liquidity ratios, Financial structure ratios
12	Theoretical	Ratio Analysis: Activity rates, profitability rates
13	Theoretical	Fund Flow Statement
14	Theoretical	Net Working Capital Change Table
15	Theoretical	Cash Flow Statement
16	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	3	42



Lecture - Practice	14	0	1	14
Assignment	16	0	2	32
Midterm Examination	1	5	1	6
Final Examination	1	5	1	6
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Comprehend the need for financial statements
2	Apply and interpret financial analysis techniques
3	Define the basic financial statements
4	Businesses may prepare financial statements in accordance with the standards set.
5	According to the results of the analysis can interpret the current situation of the business and the development trend.

Programme Outcomes (Business Administration Management)

1	To be able to use the theoretical knowledge in business management in working life
2	Having the ability to use the management functions of the business and following new management techniques
3	To be able to fulfill the legal responsibilities of the operator, to have the knowledge and equipment to follow and implement the relevant legislation
4	To be able to use the information and communication technologies at the level required by the field, to adapt the new technologies to the operating systems by following the technological changes
5	To identify, analyze and bring solutions to problems encountered in professional practice
6	Managing business financing; bringing a solution to the financial problems by making the financial analysis of the business
7	Gaining the ability to manage the business by ensuring that the human resources operate and develop efficiently in line with business objectives
8	To be able to comprehend the basic functions of production and marketing as a whole and to be able to apply new production and marketing techniques
9	To be able to perform cost calculations in enterprises, to hold accounting records, to prepare financial statements and to be able to interpret
10	Having professional ethical values sought in the qualified personnel required by the market, and able to use Turkish language effectively in written and oral communication; To be able to have professional foreign language knowledge that can make international correspondences related to the field
11	Having analytical analysis, interpretation, evaluation and solution skills of field related information
12	To be able to follow and apply current and economic developments in national and international framework related to his / her profession

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P1	1	1	1	1	1
P2	1	1	1	1	1
P3	1	1	1	1	1
P4	1	1	1	1	1
P5	1	2	2	1	1
P6	5	5	5	5	5
P7	1	1	1	1	1
P8	1	1	1	1	1
P9	5	5	5	5	5
P10	1	1	1	1	1
P11	3	3	3	4	5
P12	1	1	1	1	1

