



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

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|--|---|---|------------|----------------------------|---|----------------------------------|---|------------|---|
| Course Title | | Financial Statements | | | | | | | |
| Course Code | | IYO209 | | Course Level | | Short Cycle (Associate's Degree) | | | |
| ECTS Credit | 4 | Workload | 97 (Hours) | Theory | 3 | Practice | 0 | Laboratory | 0 |
| Objectives of the Course | | Regulation of the financial statements and apply the techniques used in financial analysis. | | | | | | | |
| Course Content | | Importance and meaning of financial statements for financial analysis, Balance Sheet, Income statements, Other financial statements, Comparative Financial statement analysis technique, Vertical statement analysis technique, Trend percentage technique, Ratio analysis. | | | | | | | |
| Work Placement | | N/A | | | | | | | |
| Planned Learning Activities and Teaching Methods | | | | Explanation (Presentation) | | | | | |
| Name of Lecturer(s) | | Lec. Durmuş Ali KIZILYALÇIN | | | | | | | |

Assessment Methods and Criteria

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

Recommended or Required Reading

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| 1 | AKDOĞAN Nalân, TENKER Nejat: Finansal Tablolar ve Mali Analiz Teknikleri, Gazi Kitabevi, Ankara. |
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| Week | Weekly Detailed Course Contents | |
|------|---------------------------------|---|
| 1 | Theoretical | Importance and meaning of financial statements for financial analysis |
| | Preparation Work | Related chapter in the course book |
| 2 | Theoretical | Balance Sheet |
| | Preparation Work | Related chapter in the course book |
| 3 | Theoretical | Income statements |
| | Preparation Work | Related chapter in the course book |
| 4 | Theoretical | Fund flow statements |
| | Preparation Work | Related chapter in the course book |
| 5 | Theoretical | Statement of cash flow |
| | Preparation Work | Related chapter in the course book |
| 6 | Theoretical | Statement of profit distribution |
| | Preparation Work | Related chapter in the course book |
| 7 | Theoretical | Statement of changes in equity |
| | Preparation Work | Related chapter in the course book |
| 8 | Theoretical | Comparative Financial statement analysis technique: Preparation of tables and Analysis and interpretation |
| | Preparation Work | Related chapter in the course book |
| 9 | Intermediate Exam | Midterm Exam |
| 10 | Theoretical | Comparative Financial statement analysis technique: Preparation of tables and Analysis and interpretation |
| | Preparation Work | Related chapter in the course book |
| 11 | Theoretical | Vertical statement analysis technique: Preparation of tables and Analysis and interpretation |
| | Preparation Work | Related chapter in the course book |
| 12 | Theoretical | Trend percentage technique: Preparation of tables and Analysis and interpretation |
| | Preparation Work | Related chapter in the course book |
| 13 | Theoretical | Trend percentage technique: Preparation of tables and Analysis and interpretation |
| | Preparation Work | Related chapter in the course book |
| 14 | Theoretical | Ratio analysis |
| | Preparation Work | Related chapter in the course book |
| 15 | Final Exam | Final Exam |



Workload Calculation

| Activity | Quantity | Preparation | Duration | Total Workload |
|--|----------|-------------|----------|----------------|
| Lecture - Theory | 14 | 1 | 3 | 56 |
| Midterm Examination | 1 | 17 | 1 | 18 |
| Final Examination | 1 | 22 | 1 | 23 |
| Total Workload (Hours) | | | | 97 |
| [Total Workload (Hours) / 25*] = ECTS | | | | 4 |
| *25 hour workload is accepted as 1 ECTS | | | | |

Learning Outcomes

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| 1 | Define the basic concepts of financial analysis. |
| 2 | To be able to edit the basic and additional financial statements and reports |
| 3 | Define comparative financial statement analysis |
| 4 | Define vertical statement analysis technique |
| 5 | Explain the techniques of financial analysis |

Programme Outcomes (Cooperatives)

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| 1 | Define the problems at micro and macro levels in cooperatives area and gain the ability of solution |
| 2 | Gain the ability of applying accounting transactions in cooperatives and Gain the ability of get and comment of datas in cooperatives area |
| 3 | Gain the ability of executing establishment and functioning of cooperatives and top organizations independently |
| 4 | Gain the ability of create solidarity culture and communication so they can fulfill duties and responsibilities |
| 5 | Gain the ability of applying the knowledges about economics, business, law and communication on cooperatives areas. |
| 6 | Gain the ability of watching, global, international and local cooperatives acts and improvements |

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 | 2 | 4 | 3 | 4 | 3 |
| P2 | 4 | 5 | 4 | 4 | 4 |
| P3 | 2 | 4 | 3 | 4 | 3 |
| P4 | 2 | 5 | 4 | 4 | 3 |
| P5 | 3 | 4 | 3 | 4 | 3 |
| P6 | 2 | 5 | 4 | 4 | 4 |

