



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Financial Statement Analysis							
Course Code		BSS205		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		This course is intended to do with the student's actions related to the financial statements.							
Course Content		Basic Concepts: Summarizing the entity's financial position, financial structure analysis of the importance of the analysis used in the financial statements: Balance Sheet, Income Statement, Financial Statements Analysis Techniques: Comparative analysis technique cent of the method, Trend method, Ratio Analysis: Ratio analysis of the boundaries of the Fund Flow Analysis: Fund flow statement, statement of changes in net working capital, cash flow statements, profit distribution statement, statement of changes in equity.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Case Study, Problem Solving					
Name of Lecturer(s)		Ins. Gülçin ARSLAN							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Mali Tablolar Analizi, Öztin Akgüç
2	Mali Tablolar Analizi, Adem Çabuk

Week	Weekly Detailed Course Contents	
1	Theoretical	Editing balance sheet
2	Theoretical	Editing income statement
3	Theoretical	Editing cost of sales statement
4	Theoretical	Editing cash flow statement
5	Theoretical	Editing profit allocation statement
6	Theoretical	Editing change in equity statement
7	Theoretical	Doing comparative financial statements analysis
8	Theoretical	Doing vertical analysis
9	Theoretical	Doing trend analysis
10	Theoretical	Doing ratio analysis
11	Theoretical	Doing cash flow analysis
12	Theoretical	Editing income statement in an inflationary environment,
13	Theoretical	Editing balance sheet in an inflationary environment,
14	Theoretical	Editing balance sheet in an inflationary environment,

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	3	56
Assignment	5	2	0	10
Reading	6	2	0	12
Midterm Examination	1	10	1	11
Final Examination	1	10	1	11
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Organize the basic financial statements and reports
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2	Organizing additional financial statements and reports
3	Making financial analysis
4	Understanding of the current situation and growth trend of businesses
5	Applying financial analysis techniques with computer

Programme Outcomes (Banking and Insurance)

1	To have basic economics knowledge.
2	Having basic law and banking law knowledge in a sufficient level for intermediate members of business life.
3	To have knowledge on the accounting system and organization.
4	To know basic finance and banking information.
5	To know registering of daily fiscal issues.
6	To know financial analysis techniques that is required by business.
7	Having knowledge about job safety, employees' health, environmental protection and quality conscious.
8	To have business management knowledge.
9	Having knowledge of organizational structures of banks.
10	To have basic information about internal, external and public audits in banks.
11	To have knowledge over human resources.
12	Ability to use the methods and techniques of career planning and discussing the effects of character traits on career preferences.
13	Ability to plan a career in their own 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	4	3	3	3	
P2	4	4	4	3	
P3	5	5	4	3	
P4	5	5	5	5	
P5	5	5	5	5	
P6	5	5	5	5	5

