



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

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

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

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

