



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Financial Statement Analysis							
Course Code		UTİ418		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	6	Workload	151 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		In this course, an entity's financial condition and operating results of the financial statements are the basic tools of reporting parties and considered in the preparation is to present the basic principles and methods. In addition, another purpose of introducing the course, these financial statements prepared using the analysis techniques for the assessment of current and future state of business forms and comments.							
Course Content		General Information on the Financial Statements, Fund Flow Statements, General Information on Financial Analysis, Financial Analysis Applications.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study					
Name of Lecturer(s)		Res. Assist. Hatice CAN ÖZİÇ							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Famil ŞAMİLOĞLU-Ali İhsan AKGÜN, Finansal Tablolar Analizi, Güncellenmiş ve Gözden Geçirilmiş 2.Baskı, Ekin Yay., Bursa, 2015. Famil ŞAMİLOĞLU-Ali İhsan AKGÜN, Finansal Tablolar Analizi, Güncellenmiş ve Gözden Geçirilmiş 2.Baskı, Ekin Yay., Bursa, 2015.
2	Aydın KARAPINAR-Figen AYIKOĞLU ZAİF, Finansal Analiz (Uluslararası Finansal Raporlama Standartlarıyla Uyumlu), Yenilenmiş 3.Baskı, Gazi Kitabevi, Ankara, 2013.

Week	Weekly Detailed Course Contents	
1	Theoretical	General Information on the Financial Statements
2	Theoretical	Balance Sheet: Definition, Formal Structure, Ordering Policies, Notes
3	Theoretical	Income Statement and Statement of Cost of Sold
4	Theoretical	Fund Flow Statements
5	Theoretical	Statement of Changes in Equity: Formal Structure and Types of Rearrangement Policies
6	Theoretical	Statement of Changes in Equity: Formal Structure and Types of Rearrangement Policies
7	Theoretical	General Information on Financial Analysis
8	Theoretical	Financial Analysis Techniques: A Comparative Analysis of Financial Statements (Horizontal Analysis)
9	Intermediate Exam	Midterm
10	Intermediate Exam	Midterm
11	Theoretical	Vertical Percentage Analysis (Vertical Analysis)
12	Theoretical	Trend Analysis (Trend Analysis Method Analysis)
13	Theoretical	Ratio Analysis
14	Theoretical	Effects of Inflation and Inflation Accounting Financial Statements
15	Theoretical	Financial Analysis Applications 16
16	Final Exam	Final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	13	0	3	39
Individual Work	13	0	4	52
Midterm Examination	1	28	1	29



Final Examination	1	30	1	31
Total Workload (Hours)				151
[Total Workload (Hours) / 25*] = ECTS				6
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Prepares general purpose and special-purpose financial statements.
2	Reads and interprets financial statement line items.
3	Explains and interprets the relationship between financial statement items.
4	Applies the techniques of financial analysis and business analyzes and interprets the results they obtain.
5	Explain the importance of financial analysis and who benefited from financial analysis.

Programme Outcomes (Economics)

1	It defines and evaluates the basic economic concepts, theories, and methods.
2	It offers a basic level of policy proposals towards current economic problems.
3	It analyzes in the context of economic and social events in a historical perspective.
4	It explains the role of economic actors (such as government, company, or household) in the economy.
5	It follows national and international economic indicators and developments and it uses economic knowledge and methods in different areas.
6	It provides methods, tools and techniques necessary for the modelling and analysis of economic data and evaluates outcomes accordingly.
7	It defines economic systems, decision-making, policies and problems and it provides feedback about them.
8	It benefits from other disciplines that contribute to economic basis and holds a basic knowledge of these disciplines.
9	It explains and comments on economic growth, development and productivity problems on basic grounds.
10	It provides sufficient know-how in sub-branches such as public economics, industry, agriculture, environment and natural resources, labor, knowledge and ownership of the economy, international finance, money, in political economy and econometrics.
11	It defines and evaluates the concept of business on basic grounds.
12	It provides a sufficient level of legal know-how that may be demanded from high skill labor in both public and private sectors.
13	It defines the role of innovation, creativity and technology in the dynamic global economy.
14	It shows skills that will be useful for future employment opportunities and the working environment.
15	It considers science as a rational individual with professional and ethical responsibility.

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

	L1	L2	L3	L4	L5
P6	2	2	3	2	3
P8	3	3	3	2	3
P11	4	3	3	2	3

