



AYDIN ADNAN MENDERES UNIVERSITY
GRADUATE SCHOOL OF SOCIAL SCIENCES
BUSINESS ADMINISTRATION
FINANCE AND ACCOUNTING
FINANCE AND ACCOUNTING MASTERS
COURSE INFORMATION FORM

Course Title	Advanced Financial Statement Analysis								
Course Code	İMF513			Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	127 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	Financial statements, introducing them to gain the ability to analyze and interpret. Exceptions to understand this issue, give the ability to analyze and interpret.								
Course Content	Financial statements are the types of financial statements, Financial Analysis, Financial Analysis Types, Comparative Statement Analysis, Percentage analysis, Trend Analysis, Ratio Analysis. Their interpretation and application of public joint-stock partnerships. Removed and the analysis of specific events in this area.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation)								
Name of Lecturer(s)	Lec. Umut Tolga GÜMÜŞ								

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading

1	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
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Week	Weekly Detailed Course Contents	
1	Theoretical	Definitions and types of financial statements
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
2	Theoretical	Classification of financial statements
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
3	Theoretical	Types of financial analysis and
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
4	Theoretical	Comparative analysis of the tables
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
5	Theoretical	Analysis of Percentage
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
6	Theoretical	Analysis Trend Analysis
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
7	Theoretical	Ratio Analysis
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
8	Intermediate Exam	Midterm Exam
9	Theoretical	Ratio Analysis
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
10	Theoretical	Preparing a report on financial analysis
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
11	Theoretical	Extraction and Analysis of Financial Statements and related exceptions occur
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
12	Theoretical	Case Study
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
13	Theoretical	Case Study
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
14	Theoretical	Case Study
	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.
15	Preparation Work	Nalan Akdoğan, Nejat Tenker, Finansal Tablolar Analizi, Ankara, 2010.



16	Final Exam	Final Exam
17	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Midterm Examination	1	25	1	26
Final Examination	1	30	1	31
Total Workload (Hours)				127
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	To understand the features of the financial statements,
2	Ability to analyze financial statements,
3	Interpret financial statements.
4	
5	

Programme Outcomes (Finance and Accounting Masters)

1	To be able to integrate fundamental accounting and auditing knowledge with related branches of the law.
2	To be able to use technical and practical knowledge regarding the establishment and development of cost systems in practice.
3	To be able to consider ethic values and social responsibility in the decisions in business life.
4	Be able to take initiative and solve problems using analytic and creative approaches and manage risks in the changing business conditions.
5	To be able to associate the subtle movements in the securities and organized financial markets with human psychology and analyze the relationship.
6	Be able to improve the system in which he/she is engaged by integrating the theoretical knowledge with practice (be able to understand and interpret the problems of the profession and express ideas in a succinct and precise manner.)
7	To be able to analyze and interpret developments in the derivative products, foreign exchange markets and financial markets and perform transactions using derivative products.
8	To be able to use mathematical and statistical knowledge in order to employ fundamental finance principles in the decision making process. Be able to use econometric models in accounting and finance and testing them using actual data in the finance markets.
9	To be able to recognize the international financial management tools, international financial markets, and intermediary organizations and entities and make use of this knowledge in the financial management of a firm.
10	To be able to evaluate the cause and effect relations of the local and global crisis and be able to make decisions based on knowledge in the conditions of crisis.

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	5	4	5	3	2
P2	4	4	4	3	3
P3	4	3	4	5	5
P4	4	3	4	2	4
P5	4	5	5	4	3
P6	4	3	4	3	4
P7	4	5	3	5	5
P8	5	4	4	4	3
P9	5	5	5	3	3
P10	5	5	5	4	3

