



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Financial Derivatives Operations and Accounting							
Course Code		İŞLE522		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	127 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Introduction of derivative products, classification, functioning of derivatives markets, introduction of derivative financial instruments, accounting practices, introduction of International Accounting Standards No. 32 and 39.							
Course Content		Introducing the teaching of accounting practices in derivative securities							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Prof. Feriştah SÖNMEZ							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Uludağ, İlhan. Arıcan, Erişah. Finansal Hizmetler Ekonomisi. 1. b. İstanbul. Beta Basım. 1999
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Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction to Derivative Financial Instruments
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
2	Theoretical	IAS 32: Financial Instruments: Presentation
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
3	Theoretical	IAS 39: Financial Instruments: Recognition and Measurement
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
4	Theoretical	IFRS 7: Financial Instruments: Disclosures
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
5	Theoretical	Swap and Accounting Practices
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
6	Theoretical	Interest Rate Cap, Base Interest Rate, Interest Rate Corridor, Primary Side and Accounting Practices
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
7	Theoretical	Embedded Derivatives
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
8	Intermediate Exam	Midterm Exam
9	Theoretical	Prevention Strategies
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
10	Theoretical	Derivatives and Arbitrage



10	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
11	Theoretical	Other derivative products, and Accounting Applications
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
12	Theoretical	Introduction and Process of Futures Exchange, Inc.
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
13	Theoretical	Presentation of papers
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
14	Theoretical	Case Study
	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
15	Preparation Work	Prof. Dr. Remzi ÖRTEN, Türev Finansal Araçlar Ve Muhasebe Uygulamaları, Gazi Kitabevi, Ankara, 2001 Accounting for Derivatives, Raymond E. Perry, McGraw-Hill; 1 edition (November 1, 1996), ISBN-10: 078630541X
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	Learning of Derivative Securities
2	Derivative analysis and interpretation of data from
3	Decision-making skills in the Use of Derivative Securities
4	Use of Derivative Instruments related to the development of model building and problem solving skills
5	

Programme Outcomes (Business Administration Master's Without Thesis)

1	To equip the students from different academic backgrounds with the theoretical and practical information in the fundamental fields of business (i.e. Production management, marketing, accounting and finance, management and organization, and quantitative me
2	Be able to make financial analysis in micro and macro level and develop skills in the analysis of the primary and secondary markets; evaluation of the financial structure of the firms and interpretation of accounting reports and financial statements.
3	Be able to use mathematical, statistical and econometric models in the field of business develop skills for interpreting quantitative data, using data in the decision making process and be able to use statistical forecasting methods
4	To have knowledge about the management techniques, be able to assume responsibility in dealing with unforeseeable and complex problems as an individual and group member and develop leadership and communication skills.
5	Be able to understand principles of marketing, marketing research, market share estimation, market segmentation, market positioning, target markets, marketing mix and the place of marketing department in a business organization, the concept of international

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	3	5	2	3
P2	4	2	4	3	4



P3	3	3	3	5	5
P4	2	5	5	4	3
P5	3	4	4	3	2

