



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Financial Statements and Analysis							
Course Code		LYM525		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		The aim of this course is to teach the methods of preparing the financial statements, qualifications and contents of financial statements, and the way to use these statements to analyze the performances of the company							
Course Content		Fundamental financial statements , sources and uses of funds, working capital concept, analysis techniques							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study					
Name of Lecturer(s)		Lec. Yusuf Ziya ŞİPAL							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Akdoğan Nalan, Tenker Nejat, Finansal Tablolar ve Mali Analiz Teknikleri, Gazi kitapevi, Ankara, 2007
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Week	Weekly Detailed Course Contents	
1	Theoretical	General information about financial statements
2	Theoretical	Fundamental financial statements- Statement of Financial Position
3	Theoretical	Fundamental financial statements- Income Statement
4	Theoretical	Sources and Uses of Funds Statement
5	Theoretical	Net Working Capital Statement
6	Theoretical	Cash Flow Statement
7	Theoretical	Changes in Owners? Equity Table
8	Theoretical	Analysis Techniques
9	Intermediate Exam	Midterms
10	Intermediate Exam	Midterms
11	Theoretical	Horizontal Analysis
12	Theoretical	Analysis through tendency percentages
13	Theoretical	Analysis through percentages
14	Theoretical	Ratio Analysis
15	Theoretical	Ratio Analysis
16	Final Exam	Finals

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	13	0	3	39
Reading	13	0	2	26
Midterm Examination	1	25	1	26
Final Examination	1	35	1	36
Total Workload (Hours)				127
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS



Learning Outcomes

1	Understand the form of the fundamental financial statements.
2	Learn the methods which are used when analyzing financial statements.
3	Utilize the methods of financial statements analysis when measuring the liquidity of the firms,
4	understanding the profitability of the firms,
5	understanding the fiscal positions of the firm, and deciding about the efficiency of the firms.

Programme Outcomes (*Logistics Management Interdisciplinary Master*)

1	Being able to contribute to the institution the participant works for and the logistics sector by the use of the knowledge and abilities gained during the education period; and manage change in the institution and the sector;
2	Reaching a competency about contemporary business and technology applications in the area of logistics and supply chain management and analysis and strategy development methods;
3	Being able to create opportunities by combining supply chain management with information technologies and innovative processes by the use of the interdisciplinary courses the participants take;
4	Having the ability to develop creative solutions by working on global logistics and supply chain subjects and realizing these by the use of their project management knowledge;
5	Having the knowledge, abilities and capabilities required for effective logistics and supply chain management by the use of a problem and case analysis based learning;
6	Being able to examine logistics and supply chain processes with the management science viewpoint, analyze related concepts and ideas by scientific methods;
7	If continuing to work in the academia, having the necessary information on logistics applications; if continuing to work in the sector, having the necessary knowledge on conceptual subjects;
8	Being able to specify appropriate research questions about his/her research area, conduct an effective research with the use of necessary methods and apply the research outcomes in the sector or the academia;
9	Being able to follow the changes and developments in the sector the participant works in, in order to keep his/her personal and professional competence updated and develop himself/herself when necessary;
10	Have the necessary capabilities to pursue doctoral studies in national and foreign institutions

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	4	4	4	4
P2	3		3	3	3
P3	3	3	3	3	3
P4	3	2		3	3
P5	3	1	4	3	
P6	2	3	3	4	4
P7		3		3	4
P8	1		3	4	3
P9	3	3	3	3	5
P10	4	3	3	3	5

