



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Financial Tables Analysis							
Course Code		İKP617		Couse Level		Third Cycle (Doctorate Degree)			
ECTS Credit	5	Workload	131 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		To inform the students about how the financial statements including balance sheet, income statement, and statement of cash flows were analyzed, preparation of flow of funds and general capital change tables, evaluation of analysis results and writing reports are examined within the scope of this course.							
Course Content		Understanding the preparation of financial statements, the ratio analysis of assets, the ratio analysis of capital, the ratio analysis of financial structure, the analysis of rantability, and the preparation and interpretation of dynamic statements.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Individual Study					
Name of Lecturer(s)									

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Schoenebeck, K. P., & Holtzman, M., Interpreting and analyzing financial statements. Prentice Hall.
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Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction to the Financial Statements Analysis
2	Theoretical	Purpose of Preparing Financial Statements Analysis and Principles
3	Theoretical	Basic Financial Statements
4	Theoretical	Basic Financial Statements
5	Theoretical	International Accounting Standards
6	Theoretical	Analysis of Financial Statement
7	Theoretical	Objectives of Financial Statement Analysis
8	Intermediate Exam	Midterm
9	Theoretical	Horizontal Analysis
10	Theoretical	Vertical Analysis
11	Theoretical	Trend Analysis
12	Theoretical	Ratio Analysis
13	Theoretical	Other Financial Statements Analysis
14	Theoretical	Activity Ratios
15	Theoretical	Profitability Ratios
16	Final Exam	Final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Individual Work	14	1	2	42
Midterm Examination	1	8	1	9
Final Examination	1	9	1	10
Total Workload (Hours)				131
[Total Workload (Hours) / 25*] = ECTS				5
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Analysis of Liquidity
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2	Analysis of Rantability
3	Ratio Analysis of Financial Structure
4	Ratio Analysis of Capital
5	Information about basis of financial statements.

Programme Outcomes (Economic Policy Doctorate)

1	To be able to understand and interpret basic economic concepts, theories and methods
2	To be able to apply mathematical, statistical and econometric analysis tools to economic problems
3	To be able to interpret the structure and characteristics of the markets in the economy by understanding current economic events.
4	To be able to describe the role of innovation, creativity and technology in the dynamic global economy.
5	Ability to prepare projects and acquire creativity skills
6	Ability to analyze macro and micro economic developments
7	Being able to adopt the philosophy of lifelong learning

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	4	3	4
P2	4	5	4	5	4
P3	4	3	4	3	4
P4	4	3	5	3	4
P5	4	3	4	3	4
P6	4	3	4	3	4
P7	4	3	4	3	4

