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| SYLLABUSFaculty of Economics and Administrative Sciences |
| Course Code | **Course Title** | **Credits** | ECTS Value |
| IFN 431 | Financial Statements Analysis | 3 (3-0-0) | 6 |
| Prerequisite Courses: | None |
| Course Language: | English  | **Course Delivery Mode:** | Face to Face |
| Course Type and Level: | Elective/4.Year/Spring Semester EQF- Level 3 |
| Instructor's Title, Name, and Surname | **Course Hours** | **Office Hours** | Contact |
| Dr. Canol Kandemir | Tu: 9.40 -12.30 | Tu: 14-16 | ckandemir@cag.edu.tr |
| Course Coordinator: | Dr. Canol Kandemir  |
| Course ObjectiveThis course aims to analyze financial statements in a holistic and methodological manner and teach drawing overall implications oriented to decision making based on the micro, mezzo and macro analyses of these financial statements. |
| Course Learning Outcomes | Upon successful completion of this course, the student will be able to; | Relations |
| Program Outcomes | Net Contribution |
| 1 | put the preparation process of primary and secondary financial statements in the proper order. | 5 & 4 | 5 & 5 |
| 2 | review the income statement and balance sheet in terms of their compatibility with general and specific guidelines. | 5 & 4 | 5 & 5 |
| 3 | write a short holistic comment on the actual financial situation with regard to generally accepted and standardized practices and within a social, political and economic environment. | 5 & 4 | 5 & 5 |
| 4 | methodologically analyzes the income statement and balance sheet and draw overall implications relating to those statements. | 5 & 4 | 5 & 5 |
| 5 | methodologically analyzes secondary financial statements and draw overall implications relating to those statements. | 5 & 4 | 5 & 5 |
|  | 6 | make decisions by means of realistically using financial analysis techniques subject to their streghts and weaknesses. | 5 & 4 | 5 & 5 |
| Course Content: | This course focuses on especially investment and other relevant social, political and economic decision making process about business organizations with the help of a micro financial analysis of their financial statements in an integrated manner with a macro economic and mezzo industrial and sectoral analyses of these legal accounting entities. |
| Course Schedule (Weekly Plan) |
| Week | **Topic** | **Preparation** | Teaching Methods and Techniques |
| 1 | Preparation Process of Financial Statements | Textbook-Chapter 1 & UCA-Chapter 5 | Instructor Presentation |
| 2 | Preparation Process of Financial Statements | Textbook-Chapter 1 & UCA-Chapter 5 | Group Discussions |
| 3 | Primary and Secondary Financial Statements | Textbook-Chapter 1 & UCA-Chapter 5 | Instructor Presentation |
| 4 | General Guidelines in Preparing the Income Statement | Tekdüzen Hesap Planı Kitabı-4.Bölüm | Instructor Presentation |
| 5 | General Guidelines in Preparing the Balance Sheet  | UCA-Chapter 4 | Group Discussions |
| 6 | Specific Guidelines in Preparing the Income Statement | UCA-Chapter 4 | Instructor Presentation |
| 7 | Specific Guidelines in Preparing the Balance Sheet  | UCA-Chapter 4 | Instructor Presentation |
| 8 | Midterm Exam | Previous Chapters | - |
| 9 | Midterm Exam | Previous Chapters | - |
| 10 | Overview of the Income Statement w.r.t. Account Groups and Insdustry Averages and Expectations | UCA-Chapter 6 | Group Discussions |
| 11 | Overview of the Balance Sheet w.r.t. Account Groups and Insdustry Averages and Expectations | UCA-Chapter 6 | Group Discussions |
| 12 | Major Financial Analysis Techniques | Textbook-Chapter 2  | Instructor Presentation |
| 13 | Major Financial Analysis Techniques | Textbook-Chapter 4 | Case Study |
| 14 | Major Financial Analysis Techniques | Textbook-Chapter 4 | Case Study |
| 15 | Fundamental Analysis of Secondary Financial Statements | UCA-Chapter 6 | Instructor Presentation |
| 16 | Limitations and Possibilities in the Financial Statements Analysis | UCA-Chapter 2&3 | Instructor Presentation and Group Discussions |
| 17 | Final Exam | Previous Chapters | - |
| 18 | Final Exam | Previous Chapters | - |
| Course Resources |
| Textbook: | “Essentials of Financial Analysis”, George T. Friedlob, Lydia L. F. Schleifer, 2003, John Wiley&Sons, Inc, New York, USA.  |
| Recommended References: | “Mali Tablolar Analizi”, Öztin Akgüç, Avcıol Yayınevi, 2017.“The Uniform Chart of Accounts (UCA)”, İSMMMO, Mart Matbaacılık, İstanbul, 2002. |
| Course Assessment and Evaluation |
| Activities | **Number** | **Percentile** | Notes |
| Midterm Exam | 1 | 25% |  |
| Quizzes | - | - |  |
| Project | - | - |  |
| Assignment | 2 | 25% |  |
| Presentation | - | - |  |
| Portfolio | - | - |  |
| Final | 1 | 50% |  |
| ECTS Table |
| Content | **Number** | **Hours** | Total |
| Course Duration | 14 | 3 | 42 |
| Out-of-Class Study | 10 | 5 | 50 |
| Quizzes | **-** | **-** | - |
| Assignment  | 2 | 20 | 40 |
| Presentation | - | - | - |
| Project | - | - | - |
| Midterm Exam (Midterm Exam Duration + Midterm Exam Preparation) | 1 | 20 | 20 |
| Final Exam (Final Exam Duration + Final Exam Preparation) | 1 | 30 | 30 |
| Total: | 182 |
| Total / 30: |  182/30=6,06 |
| ECTS Credit: | 6 |

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| Past Term Achievements |
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