ÇAĞ ÜNİVERSİTESİ
ÇAĞ UNIVERSITY

SYLLABUS

Faculty 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 Objective

This 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	Relations: 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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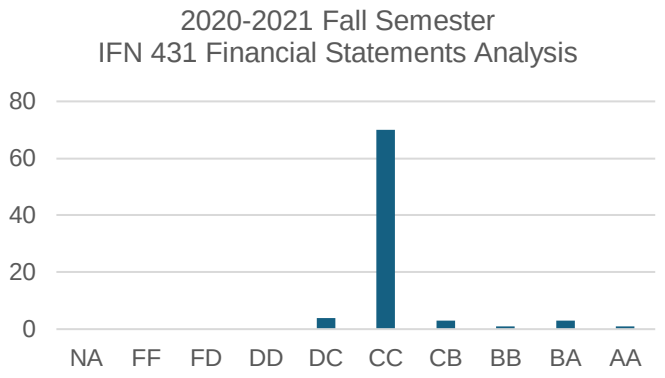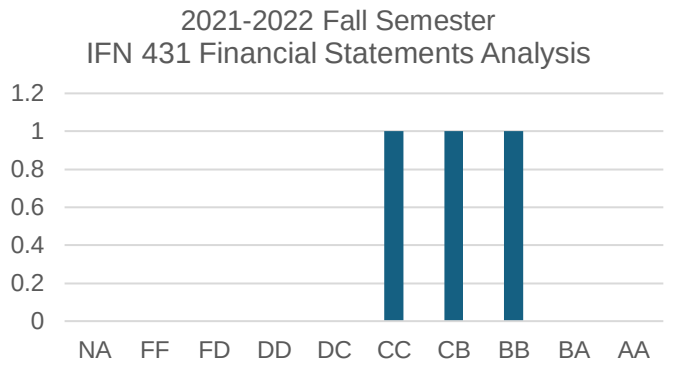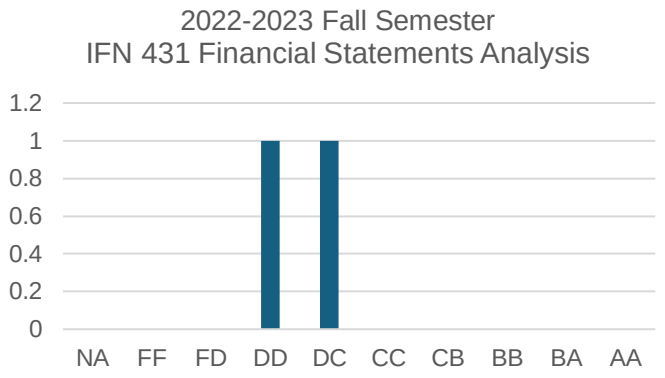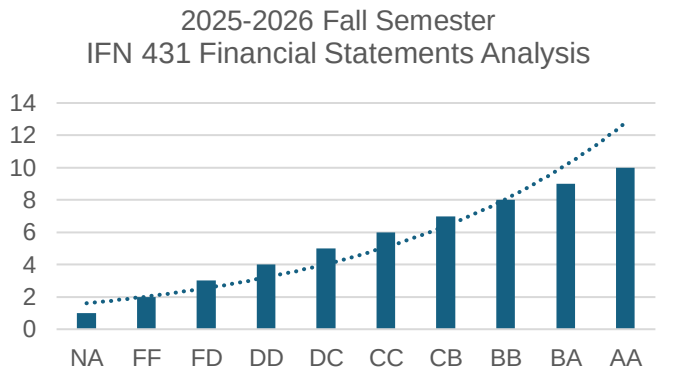
Past Term Achievements