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| 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 | | | | 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 Matbacılık, İstanbul, 2002. | | | | | | | | | | |
| Course Assessment and Evaluation | | | | | | | | | | | | | | |
| Activities | | | | **Number** | **Percentile** | | | Notes | | | | | | |
| Midterm Exam | | | | 1 | 25% | | |  | | | | | | |
| Quizzes | | | | 2 | 25% | | |  | | | | | | |
| Project | | | | - | - | | |  | | | | | | |
| Assignment | | | | - | - | | |  | | | | | | |
| Presentation | | | | - | - | | |  | | | | | | |
| Portfolio | | | | - | - | | |  | | | | | | |
| Final | | | | 1 | 50% | | |  | | | | | | |
| ECTS Table | | | | | | | | | | | | | | |
| Content | | | | | **Number** | | | **Hours** | | | | | Total | |
| Course Duration | | | | | 14 | | | 3 | | | | | 42 | |
| Out-of-Class Study | | | | | 10 | | | 5 | | | | | 50 | |
| Quizzes | | | | | 2 | | | 20 | | | | | 40 | |
| Assignment | | | | | - | | | - | | | | | - | |
| 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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