

## ANALYSING FISCAL DOCUMENTS

1	Course Title:	ANALYSING FISCAL DOCUMENTS	
2	Course Code:	ISL1024	
3	Type of Course:	Optional	
4	Level of Course:	First Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	4.00	
8	Theoretical (hour/week):	2.00	
9	Practice (hour/week):	0.00	
10	Laboratory (hour/week):	0	
11	Prerequisites:		
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Öğr. Gör. ADEM YILDIRIM	
15	Course Lecturers:	Fakülte Yönetim Kurulunun görevlendirdiği öğretim elemanları.	
16	Contact information of the Course Coordinator:	Öğr. Gör. Adem YILDIRIM, U.Ü. S.B.M.Y.O "ayildirim@uludag.edu.tr"	
17	Website:		
18	Objective of the Course:	It is aimed to prepare financial statements such as balance sheet and income statement and to teach financial analysis techniques.	
19	Contribution of the Course to Professional Development:	To provide students with the ability to analyze and interpret financial reports and to make sound decisions about businesses.	
20	Learning Outcomes:		
		1	Getting to know businesses from a financial perspective, understanding the relationship between the general economy and the business
		2	Understand that financial reporting is intended to provide information about the business to the parties of the business
		3	Understand what financial information is provided in which financial statement about the state of the entity
		4	Understanding the Balance Sheet and Statement of Profit and Loss
		5	Understanding cash needs and management, correct resource use, profitability and growth in businesses. Analyzing financial statements in general with financial analysis techniques
		6	Measuring liquidity, activity, profitability and financial structure ratios, liquidity and annual performance of the business and evaluating its indebtedness
		7	Analyzing the financial statements of the business with Comparative Tables, Vertical and trend analysis techniques
		8	Calculating the Book Value of the Business, the Market Value of the Business, understanding whether the stock price is expensive or cheap, using the stock market performance ratios
		9	Calculating whether the business is in debt, calculating the capital loss, evaluating the continuity of the business, and analyzing the financial situation of the business within the scope of bankruptcy and concordat arrangements

		10	Finansal Tablo Analizi, Muhasebe, Denetim konularının Hukuk ile İlişkisini Kavrama, Hileli Finansal Raporlama vakalarını değerlendirme	
21	Course Content:			
	Course Content:			
Week	Theoretical	Practice		
1	Analysis of Business Activities - income, expense, profit and loss analysis, General Economy and Business Relationship,			
2	Accounting and Financial Reporting, Parties of the Business, Relationship between Law and Accounting			
3	General assessment of the Financial Statements Classification of Financial Statements			
4	Balance Sheet Analysis Profit and Loss Statement Analysis			
5	Liquidity and Importance of the Business Profitability of Businesses Business Growth and Efficiency Analysis Techniques in General			
6	Ratio Analysis; Liquidity and Activity Ratios			
7	Ratio Analysis; Profitability and Financial Structure Ratios			
8	Comparative Charts and Trend Analysis			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	and interpreting the State of the Business	14	2.00	28.00
	Analysis of Share Price in Companies whose			
Practicals/Labs		0	0.00	0.00
Self study	(Exchange Performance Ratios)	30	1.00	30.00
Homeworks		30	2.00	60.00
Projects	Calculation, Case Analysis	0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams	and Bankruptcy Law, Bankruptcy, within the scope of the Concordat regulations; we are	1	1.00	1.00
Others		0	0.00	0.00
Final Exam	improvement project and financial statements analysis	1	1.00	1.00
Total Work Load				120.00
Practice				
Total work load/ 30 hr				4.00
ECTS Credit of the Course				4.00
	Materials:	Uygulamadan Örnekler ile Finansal Tablolar Analizi, 2021, Ekin Basım Yayın  Prof. Dr. Ümit Gücenme Gençoğlu, Mali Tablolar Analizi, 2005,  Prof. Dr. Sait Yüksel Kaygusuz, Mali Tablolar Analizi - Finansal Tabloların Okunması ve Yorumlanması Excel Uygulamalı		
23	Assesment			
TERM LEARNING ACTIVITIES		NUMBE R	WEIGHT	
Midterm Exam		1	40.00	
Quiz		0	0.00	
Home work-project		0	0.00	

Final Exam	1	60.00
Total	2	100.00
Contribution of Term (Year) Learning Activities to Success Grade	40.00	
Contribution of Final Exam to Success Grade	60.00	
Total	100.00	
Measurement and Evaluation Techniques Used in the Course	Measurement and evaluation is carried out according to the principles of Bursa uludag University Associate and Undergraduate Education Regulation.	

## 24 ECTS / WORK LOAD TABLE

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	4	3	3	5	5	4	3	1	3	4	1	1	5	4	3	1
ÖK2	3	4	3	3	5	3	3	1	3	4	1	1	5	5	3	1
ÖK3	4	3	3	4	5	3	3	1	3	4	1	1	5	5	3	1
ÖK4	3	4	3	4	5	3	3	1	3	4	1	1	5	5	3	1
ÖK5	4	3	3	4	5	3	3	1	3	4	1	1	5	5	3	1
ÖK6	4	3	2	4	5	3	3	1	3	4	1	1	5	5	3	1
ÖK7	3	4	3	4	5	3	2	1	1	4	1	1	5	5	3	1
ÖK8	3	4	3	4	5	2	3	1	1	4	1	2	5	5	3	1
ÖK9	2	3	3	5	5	2	2	1	1	4	4	2	5	5	3	1
ÖK10	3	4	3	4	5	2	2	1	1	4	4	1	5	3	3	1
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							