|     | FINANCIAL  | . STA   | TEMENT ANALYSIS  |  |  |  |  |  |  |
|-----|--|---|--|--|--|--|--|--|--|
| 1   | Course Title:  | FINANC  | IAL STATEMENT ANALYSIS   |  |  |  |  |  |  |
| 2   | Course Code:   | ISL2206   |  |  |  |  |  |  |  |
| 3   | Type of Course:  | Compuls   | sory   |  |  |  |  |  |  |
| 4   | Level of Course:   | First Cyc   | le   |  |  |  |  |  |  |
| 5   | Year of Study:   | 2   |  |  |  |  |  |  |  |
| 6   | Semester:  | 4   |  |  |  |  |  |  |  |
| 7   | ECTS Credits Allocated:                                    | 5.00  |  |  |  |  |  |  |  |
| 8   | Theoretical (hour/week):                                   | 3.00  |  |  |  |  |  |  |  |
| 9   | Practice (hour/week):                                      | 0.00  |  |  |  |  |  |  |  |
| 10  | Laboratory (hour/week):                                    | 0   |  |  |  |  |  |  |  |
| 11  | Prerequisites:   | None  |  |  |  |  |  |  |  |
| 12  | Language:  | English   |  |  |  |  |  |  |  |
| 13  | Mode of Delivery:  | Face to f   |  |  |  |  |  |  |  |
| 14  | Course Coordinator:  | -   | Funda ÖZÇELİK  |  |  |  |  |  |  |
| 15  | Course Lecturers:  | Doç. Dr. Yasemin ERTAN<br>Doç. Dr. Funda ÖZÇELİK<br>Doç. Dr. Elif YÜCEL   |  |  |  |  |  |  |  |
| 16  | Contact information of the Course<br>Coordinator:          | Doç. Dr. Funda Özçelik<br>fundacar@uludag.edu.tr<br>0224 2941195  |  |  |  |  |  |  |  |
| 17  | Website:   |   |  |  |  |  |  |  |  |
| 18  | Objective of the Course:                                   | Teaching basic methods used in financial analysis of businesses and developing students' analysis skills.                       |  |  |  |  |  |  |  |
| 19  | Contribution of the Course to<br>Professional Development: | Provide students have the skills of analyzing and interpreting financial statements so they can make sound financial decisions. |  |  |  |  |  |  |  |
| 20  | Learning Outcomes:   |   |  |  |  |  |  |  |  |
|     |  | 1   | Getting detailed information about the basic financial statements of businesses  |  |  |  |  |  |  |
|     |  | 2   | Learning financial analysis methods  |  |  |  |  |  |  |
|     |  | 3   | Establishing meaningful relationships between financial statement's information  |  |  |  |  |  |  |
|     |  | 4   | Being able to make comments about the financial situation<br>of the businesses and compare them with other<br>businesses in the sector |  |  |  |  |  |  |
|     |  | 5   | Understanding the causes of financial problems   |  |  |  |  |  |  |
|     |  | 6   | Learning the main characteristics and principles of additional financial statements  |  |  |  |  |  |  |
|     |  | 7   |  |  |  |  |  |  |  |
|     |  | 8   |  |  |  |  |  |  |  |
|     |  | 9   |  |  |  |  |  |  |  |
|     |  | 10  |  |  |  |  |  |  |  |
| 21  | Course Content:  |   |  |  |  |  |  |  |  |
| 14/ |  | Co  | burse Content:   |  |  |  |  |  |  |
|     | Theoretical  |   | Practice   |  |  |  |  |  |  |
| 1   | Purposes and Types of Financial An                         | •   |  |  |  |  |  |  |  |
| 2   | Basic Financial Statements: Balance                        | Sheet   |  |  |  |  |  |  |  |

| 3   | Basic F<br>Statem              |   | al State | ement   | s: Inco  | me     |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
|---|--------------------------------|---|----------|---------|----------|--------|---------|--------|----------------|----------|-----------------|-----------|--------------------------------------|---------------------------|--------|-------|--|--|
| 4   | Of Prof                        | Additional Financial Statements: Distribution<br>Of Profits Statement, Cost Of Sales<br>Statement |          |         |          |        |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
| 5   | Funds                          | Additional Financial Statements: Flow Of<br>Funds Statement, Net Working Capital<br>Statement     |          |         |          |        |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
| 6   |                                | Additional Financial Statements:Statement of Cash Flow  |          |         |          |        |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
| 7   | Interpre<br>Busine:<br>Financi | g Basi  |          |         | onal     |        |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
| 8   |                                | Introduction to Financial Analysis Methods:<br>Comparative Financial Statement Analysis           |          |         |          |        |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
| 9   | Vertica                        | Analy   | sis      |         |          |        |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
| 10  | Horizor                        | ntal Ana  | alysis   |         |          |        |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
| 11  | Ratio A<br>Structu             |   |          | dity ar | nd Solv  | /ency/ | Capita  | al     |                |          |                 |           |                                      |                           |        |       |  |  |
| 12  |                                | Ratio Analysis: Efficiency, Profitability and<br>Market Ratios                                    |          |         |          |        |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
| 13  | Busine                         | Interpreting The Financial Situation Of<br>Businesses By Using Financial Analysis<br>Methods      |          |         |          |        |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
| 14  | Case s<br>Method               |   | about F  | inanc   | cial Sta | temer  | nt      |        |                |          |                 |           |                                      |                           |        |       |  |  |
| Activites   |                                |   |          |         |          | 1      | Number  |        |                |          | Duration (hour) |           |                                      | Total Work<br>Load (hour) |        |       |  |  |
| Theore  | tical                          |   |          |         |          |        |         | Má     | l <b>∦</b> Tab | lolar Ar | nalizi, 2       | 00350Perc | 035079rof. Dr. Sait Yükkse0Kaygusuz, |                           |        |       |  |  |
| Practica  | als/Labs                       | ;   |          |         |          |        |         |        | 0              |          |                 | 0.00      |                                      |                           | 0.00   |       |  |  |
| Self3stu  | Aksseesh                       | <b>Reaper</b> ation   | ation    |         |          |        |         | 1      | 14             |          |                 |           | 3.00                                 |                           |        | 42.00 |  |  |
| Homew   | 1                              |   |          |         |          |        |         | (      | 0              |          |                 | 0.00      |                                      |                           | 0.00   |       |  |  |
| Project   | \$                             |   |          |         |          | R      |         |        | 0              |          |                 |           | 0.00                                 |                           |        |       |  |  |
| Field St  | d Studies                      |   |          |         |          |        |         |        | 0              |          |                 | 0.00      | 0.00                                 |                           |        |       |  |  |
| Midtern   | erm exams                      |   |          |         |          |        |         |        |                |          |                 | 30.00     | 30.00                                |                           |        |       |  |  |
| Others  |                                |   |          |         |          |        |         | (      | 0              |          |                 | 0.00      | 0.00                                 |                           |        |       |  |  |
| Final E   | nal Exam<br>nal Exams          |   |          |         |          |        |         |        |                |          |                 |           |                                      |                           | 40.00  |       |  |  |
|   | Vork Loa                       |   |          |         |          |        |         |        |                |          |                 |           |                                      |                           | 184.00 |       |  |  |
| Contribution of Lerm (Year) Learning Activities to<br>Cotal Work load, 30 hr<br>Success Grade |                                |   |          |         |          |        | 40.     | 40.00  |                |          |                 |           |                                      | 5.13                      |        |       |  |  |
|   | CTS Credit of the Course       |   |          |         |          |        |         |        |                |          |                 |           |                                      |                           | 5.00   |       |  |  |
| Total   |                                |   |          |         |          | laac   |         | 10     | 0.00           |          |                 |           |                                      |                           |        |       |  |  |
| Measur<br>Course  | rement a                       | and Eva   | aluatio  | n Tec   | hnique   | s Use  | d in th | ie Mio | dterm          | Exam (   | (%40),          | Final Ex  | (%                                   | 60)                       |        |       |  |  |
| 24  | ECTS                           | / WO  | RK L     | OAD     | TAB      | LE     |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
| 25  |                                | CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME<br>QUALIFICATIONS                                  |          |         |          |        |         |        |                |          |                 |           |                                      |                           |        |       |  |  |
|   | PQ                             | 1 PQ2   | PQ3      | PQ4     | PQ5      | PQ6    | PQ7     | PQ8    | PQ9            | PQ1<br>0 | PQ11            | PQ12      | PQ1<br>3                             | PQ14                      | PQ15   | PQ16  |  |  |
| ÖK1   | 4                              | 2   | 2        | 1       | 1        | 1      | 1       | 1      | 1              | 1        | 1               | 1         | 0                                    | 0                         | 0      | 0     |  |  |
| ÖK2   | 4                              | 4   | 3        | 1       | 1        | 3      | 1       | 1      | 1              | 1        | 1               | 1         | 0                                    | 0                         | 0      | 0     |  |  |

| Contrib<br>ution<br>Level:                         | ution |   |   | 2 low | 3 Medium |   |   | 4 High |   |   | 5 Very High |   |   |   |   |   |
|--|-------|---|---|-------|----------|---|---|--------|---|---|-------------|---|---|---|---|---|
| LO: Learning Objectives PQ: Program Qualifications |       |   |   |       |          |   |   |        |   |   |             |   |   |   |   |   |
| ÖK6  | 4     | 4 | 3 | 1     | 1        | 1 | 1 | 1      | 1 | 1 | 1           | 1 | 0 | 0 | 0 | 0 |
| ÖK5  | 4     | 1 | 4 | 1     | 1        | 1 | 1 | 1      | 1 | 4 | 1           | 1 | 0 | 0 | 0 | 0 |
| ÖK4  | 4     | 3 | 5 | 1     | 1        | 1 | 1 | 1      | 1 | 4 | 4           | 1 | 0 | 0 | 0 | 0 |
| ÖK3  | 4     | 3 | 3 | 1     | 1        | 1 | 1 | 1      | 1 | 1 | 1           | 1 | 0 | 0 | 0 | 0 |