

FISCAL STATEMENTS ANALYSIS

1	Course Title:	FISCAL STATEMENTS ANALYSIS
2	Course Code:	MVUS019
3	Type of Course:	Optional
4	Level of Course:	Short Cycle
5	Year of Study:	2
6	Semester:	3
7	ECTS Credits Allocated:	3.00
8	Theoretical (hour/week):	1.00
9	Practice (hour/week):	2.00
10	Laboratory (hour/week):	0
11	Prerequisites:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Öğr.Gör. NURİYE ŞEBNEM ÖZCAN
15	Course Lecturers:	Meslek Yüksekokulları Yönetim Kurullarının görevlendirdiği öğretim elemanları.
16	Contact information of the Course Coordinator:	B.U.Ü. Karacabey MYO Karacabey/ BURSA Tel: 0 (224) 2942662 / 61645 E-mail: sebnemozcan@uludag.edu.tr
17	Website:	
18	Objective of the Course:	The intended goal of the course is to provide the ability of arrangement and interpretation of financial statements and reports
19	Contribution of the Course to Professional Development:	To be able to define business problems, analyze and evaluate data by developing an analytical thinking system.
20	Learning Outcomes:	
	1	to be able to arrange basic financial statements according to accounting standards.
	2	to learn arrangement of additional financial statements.
	3	to gain necessary mathematical and statistical research and thinking skills and and to apply the gains to financial analysis.
	4	to gain the knowledge of application and analysis of financial analysis techniques.
	5	To be able to interpret the current and future state of the businesses by using the results of the financial analyses.
	6	to make decisions about the future by using knowledge gained on financial statements.
	7	To gain the abilities of participation in team work, increasing leadership qualities, and communication with experts in different fields.
	8	to have social, scientific and professional ethics.
	9	
	10	
21	Course Content:	
	Course Content:	
Week	Theoretical	Practice
1	Purpose of Financial Analysis and Success Conditions of Financial Analysis	Purpose of Financial Analysis and Success Conditions of Financial Analysis

2	Basic Financial Statements: Statement of Balance Sheet and Income Statement and the Meaning and Importance of Basic Financial Statements in Terms of Analysis	Basic Financial Statements: Statement of Balance Sheet and Income Statement and the Meaning and Importance of Basic Financial Statements in Terms of Analysis		
3	Types of Financial Analysis	Types of Financial Analysis		
4	Financial Analysis Techniques: 1. Comparative Financial Statement Analysis (Horizontal Analysis)	Financial Analysis Techniques: 1. Comparative Financial Statement Analysis (Horizontal Analysis)		
5	Financial Analysis Techniques: 2. Vertical Percentage Analysis (Vertical Analysis)	Financial Analysis Techniques: 2. Vertical Percentage Analysis (Vertical Analysis)		
6	Financial Analysis Techniques: 3. Trend Analysis with Percentage Method (Trend Analysis)	Financial Analysis Techniques: 3. Trend Analysis with Percentage Method (Trend Analysis)		
7	Financial Analysis Techniques: 4. Ratio Analysis (Ratio Analysis): a. Liquidity Analysis and Used Ratios: 1- Current Ratio, 2- Liquidity Ratio (Acid Test Ratio), 3- Cash Ratio	Financial Analysis Techniques: 4. Ratio Analysis (Ratio Analysis): a. Liquidity Analysis and Used Ratios: 1- Current Ratio, 2- Liquidity Ratio (Acid Test Ratio), 3- Cash Ratio		
8	Financial Analysis Techniques: 4. Ratio Analysis (Ratio Analysis): a. Liquidity Analysis and Used Ratios: 1- Current Ratio, 2- Liquidity Ratio (Acid Test Ratio), 3- Cash Ratio	Financial Analysis Techniques: 4. Ratio Analysis (Ratio Analysis): a. Liquidity Analysis and Used Ratios: 1- Current Ratio, 2- Liquidity Ratio (Acid Test Ratio), 3- Cash Ratio		
9	Financial Analysis Techniques Example	Financial Analysis Techniques Example		
10	Ratio Analysis: b. Ratios Used in Financial Structure Analysis (Financial Leverage Ratios)	Ratio Analysis: b. Ratios Used in Financial Structure Analysis (Financial Leverage Ratios)		
Activites		Number	Duration (hour)	Total Work Load (hour)
12	Cash Flow Statement Theoretical	12	1.00	14.00
Practicals/Labs		14	2.00	28.00
14	Practical Applications Self study and preparation	14	1.00	14.00
Homeworks		0	0.00	0.00
Projects	Materials: financial accounting information, Boston, Massachusetts: DWS KENT Publishing Company, 1989	0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		1	15.00	15.00
TERM LEARNING ACTIVITIES		NUMBE	WEIGHT	
Others		0	0.00	0.00
Midterm Exam		1	40.00	20.00
Final Exams		1	20.00	20.00
Total Work Load				91.00
Homework project 30 hr		0	0.00	3.03
ECTS Credit of the Course				3.00
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	3	3	4	0	0	0	0	4	0	0	0	0	0	0	0	0
ÖK2	3	3	4	0	0	0	0	4	0	0	0	0	0	0	0	0
ÖK3	4	3	4	0	4	3	4	0	0	0	0	5	0	0	0	0
ÖK4	4	4	4	0	4	5	0	5	5	5	5	5	0	0	0	0
ÖK5	0	0	0	0	3	5	0	5	0	5	5	5	0	0	0	0
ÖK6	0	0	4	0	0	5	4	4	5	5	5	5	0	0	0	0
ÖK7	0	5	0	0	0	0	5	0	5	0	5	5	0	0	0	0
ÖK8	0	0	0	0	0	0	0	0	4	5	5	5	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low		2 low			3 Medium			4 High			5 Very High				