

FINANCIAL STATEMENT ANALYSIS AND MANAGEMENT

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| 1 | Course Title: | FINANCIAL STATEMENT ANALYSIS AND MANAGEMENT | |
| 2 | Course Code: | UAT5124 | |
| 3 | Type of Course: | Optional | |
| 4 | Level of Course: | Second Cycle | |
| 5 | Year of Study: | 1 | |
| 6 | Semester: | 2 | |
| 7 | ECTS Credits Allocated: | 6.00 | |
| 8 | Theoretical (hour/week): | 3.00 | |
| 9 | Practice (hour/week): | 0.00 | |
| 10 | Laboratory (hour/week): | 0 | |
| 11 | Prerequisites: | none | |
| 12 | Language: | Turkish | |
| 13 | Mode of Delivery: | Face to face | |
| 14 | Course Coordinator: | Dr. Öğr. Üyesi YÜKSEL OKŞAK | |
| 15 | Course Lecturers: | Doç.Dr. Orhan BOZKURT | |
| 16 | Contact information of the Course Coordinator: | obozkurt@uludag.edu.tr | |
| 17 | Website: | | |
| 18 | Objective of the Course: | To help students comprehend and make the preparation of consolidated financial statements and reporting and their correction according to inflation accounting. | |
| 19 | Contribution of the Course to Professional Development: | | |
| 20 | Learning Outcomes: | | |
| | | 1 | Students completing this course; Learn the basic concepts related to financial statement analysis. |
| | | 2 | Learn the basic financial statements used in financial statement analysis. |
| | | 3 | Implement analysis methods |
| | | 4 | Acquire income statement implementation skill |
| | | 5 | Prepare consolidated financial statements |
| | | 6 | Identify proforma statement and consolidated statements |
| | | 7 | Learn to calculate the cost of raw material transferred to production |
| | | 8 | Arrange financial statements according to set standards |
| | | 9 | |
| | | 10 | |
| 21 | Course Content: | | |
| | | Course Content: | |
| Week | Theoretical | Practice | |
| 1 | Basic financial and sub-statements | | |

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| 2 | The concept of financial analysis, the aim and types of financial analysis | |
| 3 | Explanation of the financial statements and principles used in businesses | |
| 4 | Organization of financial statements according to set standards | |
| 5 | Financial analysis techniques | |
| 6 | Comparative statement analysis technique | |
| 7 | Vertical analysis | |
| 8 | lesson repeating | |
| 9 | Ratio analysis | |
| 10 | Flow of funds statement | |
| 11 | Flow of cash statement | |
| 12 | Net working capital conversion table | |
| 13 | Proforma statement and consolidated statements | |
| 14 | Trend ratios method | |

| Activites | Number | Duration (hour) | Total Work Load (hour) |
|--|--------|-----------------|------------------------|
| Theoretical | 14 | 3.00 | 42.00 |
| Practicals/Labs | 0 | 0.00 | 0.00 |
| Self study and preperation | 14 | 3.00 | 42.00 |
| Homeworks | 0 | 0.00 | 0.00 |
| Projects | 0 | 26.00 | 26.00 |
| Field Studies | 0 | 0.00 | 0.00 |
| Midterm exams | 1 | 0.00 | 0.00 |
| Others | 0 | 0.00 | 0.00 |
| Final Exams | 0 | 40.00 | 40.00 |
| Contribution of Term (Year) Learning Activities to Total Work Load | | | 150.00 |
| Contribution of Final Exam to Success Grade | 100.00 | | 5.00 |
| ECTS Credit of the Course | | | 6.00 |

Measurement and Evaluation Techniques Used in the Course

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 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 4 | 5 | 0 | 0 | 0 | 0 |
| ÖK2 | 3 | 5 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 1 | 5 | 4 | 0 | 0 | 0 | 0 |
| ÖK3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 2 | 4 | 5 | 0 | 0 | 0 | 0 |

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| ÖK4 | 3 | 5 | 4 | 4 | 2 | 3 | 3 | 4 | 3 | 1 | 3 | 5 | 0 | 0 | 0 | 0 |
| ÖK5 | 4 | 5 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 1 | 4 | 5 | 0 | 0 | 0 | 0 |
| ÖK6 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 1 | 5 | 4 | 0 | 0 | 0 | 0 |
| ÖK7 | 5 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 5 | 4 | 0 | 0 | 0 | 0 |
| ÖK8 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 5 | 5 | 0 | 0 | 0 | 0 |

LO: Learning Objectives PQ: Program Qualifications

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|----------------------------|-------------------|--------------|-----------------|---------------|--------------------|
| Contribution Level: | 1 very low | 2 low | 3 Medium | 4 High | 5 Very High |
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