

# TOROS ÜNİVERSİTESİ

Faculty Of Economic, Administrative And Social Sciences  
International Finance ( English )

## Course Information

FINANCIAL REPORTING					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
INF204	Spring	3	0	3	5

<b>Prerequisites and co-requisites</b>	
<b>Language of instruction</b>	English
<b>Type</b>	Elective
<b>Level of Course</b>	Bachelor's
<b>Lecturer</b>	
<b>Mode of Delivery</b>	Face to Face
<b>Suggested Subject</b>	
<b>Professional practise ( internship )</b>	None
<b>Objectives of the Course</b>	The aim of this course is to analyze financial statements (balance sheet, income statement, etc.) by various methods (ratio analysis, comparative table analysis, etc.).
<b>Contents of the Course</b>	Importance of financial statements, balance sheet, income statement, cash flow statement, conglomerate financial statements , ratio analysis, comparative statement analysis.

## Learning Outcomes of Course

#	Learning Outcomes
1	They learn accounting policies and accounting information users.
2	They can identify and comment on the types of financial statements.
3	They can apply financial analysis methods
4	They can make risk measurement using various analysis techniques, they can calculate firm value.
5	They can compare financial statements and make comparisons between industry and business.
6	They get the information that will help in selecting the study area.

## Course Syllabus

#	Subjects	Teaching Methods and Technics
1	The importance of financial statements	Lecture,discussion
2	Balance sheet (Current and Non current assets)	Lecture,discussion
3	Balance sheet (short-term debts, long-term debts, equity)	Lecture,discussion
4	Income statement	Lecture,discussion
5	Cash flow statement-Fund flow statement	Lecture,discussion
6	Statement of changes in equity	Lecture,discussion
7	Financial analysis-ratio analysis	Lecture,discussion,case study
8	Midterm Exam	Written
9	Financial analysis-ratio analysis	Lecture,discussion,case study
10	Financial Analysis-Comparative statement analysis	Lecture,discussion,case study

11	Financial Analysis-Common size analysis	Lecture,discussion,case study
12	Financial analysis-Trend analysis	Lecture,discussion,case study
13	Leverages and Dupond Analysis	Lecture,discussion,case study
14	Practises	Case study
15	Practises	Case study
16	Final Exam	Written

## Course Syllabus

#	Material / Resources	Information About Resources	Reference / Recommended Resources
1	Financial Reporting And Analysis- Revsine, Collins and Jhonson, 2005		
2	White, Sondhi, Fried,the analysis and use of financial statements, John Wiley & Sons New York 1998		
3	Öztin Akgüç - Mali Tablolar Analizi (2010), Avcıol Matbaası		
4	Doç.Dr.Famil Şamiloğlu, Yard.Doç.Dr.Ali İhsan Akgün, Finansal Tablolar Analizi, Ankara 2010		

## Method of Assessment

#	Weight	Work Type	Work Title
1	40%	Mid-Term Exam	Mid-Term Exam
2	60%	Final Exam	Final Exam

## Relationship between Learning Outcomes of Course and Program Outcomes

#	Learning Outcomes	Program Outcomes	Method of Assessment
1	They learn accounting policies and accounting information users.	8	1,2
2	They can identify and comment on the types of financial statements.	6,10	1,2
3	They can apply financial analysis methods	6,7,8	1,2
4	They can make risk measurement using various analysis techniques, they can calculate firm value.	5,7,8,10,11	1,2
5	They can compare financial statements and make comparisons between industry and business.	9,10,11,12	1,2
6	They get the information that will help in selecting the study area.	8,11	1,2

PS. The numbers, which are shown in the column Method of Assessment, presents the methods shown in the previous table, titled as Method of Assessment.

## Work Load Details

#	Type of Work	Quantity	Time (Hour)	Work Load
1	Course Duration	14	3	42
2	Course Duration Except Class (Preliminary Study, Enhancement)	14	5	70
3	Presentation and Seminar Preparation	0	0	0
4	Web Research, Library and Archival Work	1	5	5
5	Document/Information Listing	0	0	0
6	Workshop	0	0	0
7	Preparation for Midterm Exam	1	15	15
8	Midterm Exam	1	1	1
9	Quiz	0	0	0

10	Homework	0	0	0
11	Midterm Project	0	0	0
12	Midterm Exercise	0	0	0
13	Final Project	0	0	0
14	Final Exercise	0	0	0
15	Preparation for Final Exam	1	16	16
16	Final Exam	1	1	1
				<b>150</b>