

TOROS ÜNİVERSİTESİ

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

Course Information

FINANCIAL STATEMENTS ANALYSIS					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
INF306	Spring	3	0	3	5

Prerequisites and co-requisites	
Language of instruction	English
Type	Required
Level of Course	Bachelor's
Lecturer	
Mode of Delivery	Face to Face
Suggested Subject	
Professional practise (internship)	None
Objectives of the Course	Gaining the ability to analyze the financial statements of the enterprises through IFRS and TMS, to calculate by algebraic and ratio method of accounting transactions, to interpret the results and to present them in reports to the related persons.
Contents of the Course	Definition and importance of financial management. Functions of financial management. Goals and Tasks of the Accounting and Finance Manager Types of Financial Statements; Balance Sheet, Income Statement, Financial Structure Ratio, Profitability Ratio, Vertical and Trend Analysis, Comparative Statements Method.

Learning Outcomes of Course

#	Learning Outcomes
1	Analyzing the financial / financial statements of the enterprises according to IFRS, TAS, and calculating and interpreting results of analysis.
2	Arrangement of Financial statements of the enterprises according to the IFRS and TAS
3	Application of techniques used in financial / financial analysis with algebraic and ratio methods, interpretation of findings
4	Types of Financial Tables - Arrangement of Financial Tables according to Specified Standards

Course Syllabus

#	Subjects	Teaching Methods and Technics
1	Definition and importance of financial management in businesses. Purposes and Duties of the Finance Manager. Definition of Financial Management Functions	Face To Face
2	Types of Financial Tables - Arrangement of Financial Tables according to IFRS and TAS.	Face To Face
3	Balance Sheet and Income Statement	Face To Face
4	Definition and Importance of Financial Analysis, Financial Analysis Methods	Face To Face
5	Liquidity Ratios	Face To Face
6	Financial Structure Rates	Face To Face
7	Review	Face To Face
8	Mid Term Exam	
9	Activity Rates - Example: Implementation and Interpretation	Face To Face

10	Profitability Ratios	Face To Face
11	Vertical Analysis	Face To Face
12	Trend Analysis	Face To Face
13	Comperative Statements Analysis	Face To Face
14	Cash Flow Statements Statement of changes in equity	Face To Face
15	Review	Face To Face
16	Final Exam	

Course Syllabus

#	Material / Resources	Information About Resources	Reference / Recommended Resources
1			
2			

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	Analyzing the financial / financial statements of the enterprises according to IFRS, TAS, and calculating and interpreting resluts of analysis.	1,2,4,8	1,2
2	Arrangement of Financial statements of the enterprises according to the IFRS and TAS	1,2,4,8	1,2
3	Application of techniques used in financial / financial analysis with algebraic and ratio methods, interpretation of findings	1,2,4,8	1,2
4	Types of Financial Tables - Arrangement of Financial Tables according to Specified Standards	1,2,4,8	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	3	42
3	Presentation and Seminar Preparation	0	0	0
4	Web Research, Library and Archival Work	0	0	0
5	Document/Information Listing	0	0	0
6	Workshop	0	0	0
7	Preparation for Midterm Exam	1	12	12
8	Midterm Exam	1	2	2
9	Quiz	0	0	0
10	Homework	3	8	24
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	25	25
16	Final Exam	1	3	3
				150