

COURSE RECORD

Code	BA 428
Name	Financial Statement Analysis
Hour per week	3 (3+0)
Credit	3
ECTS	5
Level/Year	Undergraduate/3-4
Type	Elective
Prerequisites	BA205 or BA462
Description	The course aims at providing knowledge about the concepts of financial reporting, accounting policy choice, its usefulness for decision making, and the process of adjustment for analysis purposes. Different types of tools needed to analyze the financial statements of firms will be covered as well.
Objectives	Learning the underlying concepts of financial statement reporting Learning how to conduct financial statement analysis techniques Learning how to make informed business decisions by using several financial statement analysis techniques
Learning Outcomes	<i>By the end of the course, the student will be able to</i> LO1. Explain the underlying concepts of financial statement reporting and accounting policy choice. LO2. Identify relevant information in financial statements for analysis. LO3. Interpret types of financial statements. LO4. Analyze financial data systematically by using a range of financial analysis techniques. LO5. Evaluate business decisions.

CONTRIBUTION TO PROGRAMME OUTCOMES*

	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010
L01	5	4	3	1	4	4	1	1	3	3
L02	5	4	3	1	4	4	1	1	3	3
L03	5	4	3	1	4	4	1	1	3	3
L04	5	5	3	1	5	4	1	1	3	3
L05	4	5	2	1	4	4	1	1	3	3

* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

CONTRIBUTION TO INSTITUTIONAL LEARNING OUTCOMES*

	ILO1	ILO2	ILO3	ILO4	ILO5	ILO6	ILO7
L01	4	4	4	4	4	3	4
L02	4	3	3	4	4	3	4
L03	4	3	3	3	4	3	4
L04	5	4	4	4	4	4	4
L05	4	4	4	4	4	4	4

* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

COURSE CONTENT DETAILS

Topics	Outcomes
Introduction to Managerial Accounting	L01
Relevant Costs and Benefits of Decision Making	L01, L02, L04
Cost-Volume-Profit Analysis	L02, L03, L04
Full Costing, Group Work	L02, L03
Costing and Cost Management in a Competitive Environment	L02, L03

Budgeting	L01, L05
Accounting for Control	L01
Making Capital Investment Decisions	L03, L04 L05
Managing Risk	L05

DERS BİLGİLERİ

Kodu	BA 428
İsmi	Finansal Tablolar Analizi
Haftalık Saati	3 (3+0)
Kredi	3
AKTS	5
Seviye/Yıl	Lisans / 3-4
Dersin Dili	İngilizce
Tip	Seçmeli
Ön Şart	BA205 veya 462
İçerik	Ders, finansal raporlama kavramları, muhasebe politikası seçimi, karar vermede kullanışlılığı ve analiz amaçlı uyarlama süreci hakkında bilgi vermeyi amaçlamaktadır. Firmaların finansal tablolarını analiz etmek için ihtiyaç duyulan farklı türlerdeki teknikler de ele alınacaktır.