

**COURSE RECORD**

Code	<b>BA 428</b>
Name	<b>Financial Statement Analysis</b>
Hour per week	3 (3+0)
Credit	3
ECTS	5
Level/Year	Undergraduate/ 3,4
Semester	Spring
Type	Elective
Prerequisites	BA 205
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	Learn the underlying concepts of financial statement reporting Learn how to conduct financial statement analysis techniques Learn 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: Understand the underlying concepts of financial statement reporting and accounting policy choice LO2: Read financial statements and identify and find relevant information for analysis LO3: Understand and interpret types of financial statements LO4: Conduct financial analysis in a systematic way by using range of financial analysis techniques LO5: Compare financial data LO6: Make informed business decisions

**CONTRIBUTION TO PROGRAMME OUTCOMES\***

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
LO1	5	4	3	1	4	4	1	1	3	3
LO2	5	4	3	1	4	4	1	1	3	3
LO3	5	4	3	1	4	4	1	1	3	3
LO4	5	5	3	1	5	4	1	1	3	3
LO5	4	4	2	1	4	4	1	1	3	3
LO6	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

**COURSE CONTENT DETAILS**

<b>Topics</b>	<b>Outcomes</b>
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, L06
Making Capital Investment Decisions	L03, L04 L05
Managing Risk	L06

**DERS BİLGİLERİ**

Kodu	<b>BA 428</b>
İsmi	<b>Finansal Tablolar Analizi</b>
Haftalık Saati	3 (3+0)
Kredi	3
AKTS	5
Seviye/Yıl	Lisans / 3,4
Dönem	Bahar
Dersin Dili	İngilizce
Tip	Seçmeli
Ön Şart	BA 205
İçerik	Ders, finansal raporlama kavramları, muhasebe politikası seçimi, karar vermede kullanışlılığı ve analiz amaçlı uyarılama süreci hakkında bilgi vermeyi amaçlamaktadır. Firmaların finansal tablolarını analiz etmek için ihtiyaç duyulan farklı türlerdeki teknikler de ele alınacaktır.