



# Kastamonu University

DADAY NAFİ AND ÜMİT ÇERİ VOCATIONAL SCHOOL  
ACCOUNTING AND TAX APPLICATIONS

MUH12208 FINANCIAL STATEMENTS ANALYSIS					
Semester	Course Code	Course Name	L+P	Credit	ECTS
2	MUH12208	FINANCIAL STATEMENTS ANALYSIS	4	4	4

**Language of Instruction:**

Türkçe

**Course Level:****Work Placement(s):**

No

**Department / Program:**

ACCOUNTING AND TAX APPLICATIONS

**Course Type:**

Zorunlu

**Goals:**

Students are able to cause and effect relations of the information in the financial statements, analytical thinking skills that the terrorists win, acquiring skills to apply the techniques of fundamental analysis.

**Teaching Methods and Techniques:**

Financial statements and financial analysis, Importance and Meaning of Financial Statements for Financial Analysis: Balance Sheet, Income Statement, Financial analysis techniques, Comparative Financial Statement Analysis, Vertical Analysis, Trend Analysis, Ratio Analysis, Cash Flow Analysis, Cash Flow Statements, Profit Distribution Tables, Shareholders' Equity Tables, Cost of sales chart.

**Prerequisites:****Course Coordinator:****Instructors:**

Instructor Aygün Seyhan ZENGİN

**Assistants:****Recommended Sources**

<b>Textbook</b>	: Akgüç, Ö., (2013), Mali Tablolar Analizi, 15. Baskı, Avcıol Basım Yayın, İstanbul.
<b>Resources</b>	: Lazol, İ. ve A. Çabuk, (2011), Mali Tablolar Analizi, 11. Baskı, Ekin Kitabevi, Bursa., Karapınar, A. ve F. Aykoğlu Zaif, (2012), Finansal Analiz, 2. Baskı
<b>Documents</b>	:
<b>Assignments</b>	:
<b>Exams</b>	:

**Course Category**

<b>Mathematics and Basic Sciences</b>	: 5	<b>Education</b>	:
<b>Engineering</b>	:	<b>Science</b>	:
<b>Engineering Design</b>	:	<b>Health</b>	:
<b>Social Sciences</b>	: 45	<b>Field</b>	: 50

**Course Content**

Week	Topics	Study Materials	Materials
1	Financial Statements and Financial Analysis	Lecturer's presentation	Oral presentation, Question & Answer, T
2	Importance and Meaning of Financial Statements for Financial Analysis: Balance Sheet.	Lecturer's presentation	Oral presentation, Question & Answer, T
3	Importance and Meaning of Financial Statements for Financial Analysis: Income Statement	Lecturer's presentation	Oral presentation, Question & Answer, T
4	Financial Analysis Techniques	Lecturer's presentation	Oral presentation, Question & Answer, T
5	Comparative Financial Statement Analysis	Lecturer's presentation	Oral presentation, Question & Answer, T
6	Vertical Analysis	Lecturer's presentation	Oral presentation, Question & Answer, T
7	Trend Analysis	Lecturer's presentation	Oral presentation, Question & Answer, T
8	Ratio Analysis	Lecturer's presentation	Oral presentation, Question & Answer, T
9	Ratio Analysis	Lecturer's presentation	Oral presentation, Question & Answer, T
10	Cash Flow Analysis	Lecturer's presentation	Oral presentation, Question & Answer, T
11	Arrangements of Cash Flow Statements	Lecturer's presentation	Oral presentation, Question & Answer, T
12	Organization of Profit Distribution Tables.	Lecturer's presentation	Oral presentation, Question & Answer, T
13	Arrangement of Changes in Shareholders' Equity Tables.	Lecturer's presentation	Oral presentation, Question & Answer, T
14	Comprehensive Case study	Lecturer's presentation	Oral presentation, Question & Answer, T

**Course Learning Outcomes****No Learning Outcomes**

C01	Is going to be able to list financial statements of organizations.
C02	to gain necessary mathematical and statistical research and thinking skills and and to apply the gains to financial analysis.
C03	to gain the knowledge of application and analysis of financial analysis techniques.
C04	to be able to interpret the current and future state of the businesses by using the results of the financial analyses.

**Program Learning Outcomes****No Learning Outcome**

P12	Using packaged software
P13	Making company transactions
P11	Identifying cost elements, making cost calculations and recordings
P09	Getting information about commercial law
P10	Making business mathematical operations and calculations
P14	Taking legal transactions, making tax dept and penalty transactions
P18	Making transactions of bank accounting and recordings
P19	Analysing and commenting financial statements
P17	Making transactions of company constitution
P15	Making financial analysis and planning
P16	Distinguishing public economic activities and preparing budget
P08	Analysing macroeconomic transactions and balance evolution
P01	Making accounting transactions and recordings
P02	Making business transactions
P23	Following labour and social security operations
P21	Making stocks and shares transactions and evaluating financial devices
P22	Making accounting audit transactions
P03	Distinguishing principles of economy and making microeconomic analysis
P06	Making vocational mathematical operations
P07	Collecting statistical data, converting them into serials and evaluating their results
P05	Identifying basic law concepts, law systems and types, carrying out law operations
P04	Using Office programs
P20	Distinguishing income types in Turkish Tax System, accounting taxes and arranging proclamation

Assessment		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
<b>Total</b>		<b>%100</b>

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	4	56
Hours for off-the-c.r.stud	14	2	28
Assignments	2	4	8
Presentation	2	4	8
Mid-terms	1	6	6
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	14	14
<b>Total Work Load</b>			<b>120</b>
<b>ECTS Credit of the Course</b>			<b>4</b>

Course Contribution To Program							
Contribution: 1: Very Slight 2:Slight 3:Moderate 4:Significant 5:Very Significant							

	P01	P02	P07	P13	P14	P19
C01	5	5	4	4	2	5
C02	5	4	4	4	2	5
C03	5	4	4	4	2	5
C04	5	4	4	4	2	5