



ÇANKAYA UNIVERSITY

Faculty of Economics and Administrative Sciences

Course Definition Form

Part I. Basic Course Information

Department Name	BANKING AND FINANCE	Dept. Numeric Code	3 5
Course Code	B A F 3 0 6	Number of Weekly Lecture Hours	3
		Number of Weekly Lab/Tutorial Hours	0
Course Web Site	http:// bf.cankaya.edu.tr	Number of Credit Hours	3
		ECTS Credit	0 6

Course Name and Other Course Information

This information will appear in the printed catalogs and on the web online catalog.

English Name	Financial Statement Analysis
Turkish Name	Finansal Tablo Analizi
Mode of Delivery	Face to face
Language of Instruction	English

Course Description

Provide a brief overview of what is covered during the semester. This information will appear in the printed catalogs and on the web online catalog. Maximum 60 words.

This course will provide the students with a means for making comparison of a firm's financial data over time and with other firms in the industry through focusing on ratio analysis and how they are used and interpreted. Free cash flow generation, profitability, operating efficiency, the impact of leverage on business risk and return on equity are among the major concerns.

Prerequisites (if any) <i>Give course codes and check all that are applicable.</i>	1 st	2 nd	3 rd	4 th
	<input type="checkbox"/> Consent of the Instructor	<input type="checkbox"/> Senior Standing	<input type="checkbox"/> Give others, if any.	
Co-requisites (if any)	1 st	2 nd	3 rd	4 th
Course Type <i>Check all that are applicable</i>	<input checked="" type="checkbox"/> Must course for dept. <input type="checkbox"/> Must course for other dept.(s) <input type="checkbox"/> Elective course for dept. <input type="checkbox"/> Elective course for other dept.(s)			

Part II. Detailed Course Information**Course Objectives***Maximum 100 words.*

The main objective of this course is to build an understanding of how to read and interpret financial statements and to assess the interrelation among various accounts, as well as a capability to perform ratio analysis, cash flow analysis and trend analysis to measure financial positions, strengths and weaknesses of companies. Hence, it is also aimed to provide the students with a controlling device to assess the financial position of a firm and with a means to assess the credibility of a company.

Learning Outcomes*Explain the learning outcomes of the course. Maximum 10 items.*

After successfully completing this course, the students will be able to:

- Interpret the financial statements
- assess the interrelation among various accounts
- perform ratio analysis
- perform horizontal analysis and vertical analysis
- explain the interrelationship of profitability, leverage, activity, and liquidity ratios
- apply intra-company, trend, and industry analysis in a specific situation
- analyze and control the financial positions of companies
- evaluate the financial health of a company
- assess operating strengths and weaknesses of companies
- evaluate the credibility of a company

Textbook(s)*List the textbook(s), if any, and other related main course material.*

Author(s)	Title	Publisher	Publication Year	ISBN
Steven M. Bragg	Business Ratios and Formulas: A Comprehensive Guide, 2 nd edition	John Wiley & Sons, Inc.	2007	978-0-470-05517-5

Reference Books*List, if any, other reference books to be used as supplementary material.*

Author(s)	Title	Publisher	Publication Year	ISBN
George T. Friedlob and Lydia L. F. Schleifer	Essentials of Financial Analysis	John Wiley and Sons, Inc.	2003	0-471-22830-3

Teaching Policy*Explain how you will organize the course (lectures, laboratories, tutorials, studio work, seminars, etc.)*

In conducting the course, lectures will be accompanied with practical exercises to provide the students a better practical expertise.

Laboratory/Studio Work*Give the number of laboratory/studio hours required per week, if any, to do supervised laboratory/studio work and list the names of the laboratories/studios in which these sessions will be conducted.*

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Computer Usage*Briefly describe the computer usage and the hardware/software requirements for the course.*

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Course Outline	
<i>List the weekly topics to be covered.</i>	
Week	Topic(s)
1	Introduction
2	Basic Financial Statements
3	Asset Utilization Measurements
4	Operating Performance Measurements
5	Cash Flow Measurements
6	Liquidity Measurements
7	Midterm
8	Capital Structure and Solvency Measurements
9	Return on Investment Measurements
10	Market Performance Measurements
11	Using Financial Ratios and Trend Analysis
12	Using Financial Ratios and Trend Analysis
13	Financial Distress Prediction
14	Measurements for the Functional Departments of a Company

Grading Policy								
<i>List the assessment tools and their percentages that may give an idea about their relative importance to the end-of-semester grade.</i>								
Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage
Midterm Exam	1	40						
Final Exam	1	60						

ECTS Workload			
<i>List all the activities considered under the ECTS.</i>			
Activity	Quantity	Duration (hours)	Total Workload (hours)
Attending Lectures (<i>weekly basis</i>)	14	3	42
Attending Labs/Recitations (<i>weekly basis</i>)			
Compilation and finalization of course/lecture notes (<i>weekly basis</i>)	14	1,5	21
Collection and selection of relevant material (<i>once</i>)	1	5	5
Self study of relevant material (<i>weekly basis</i>)	14	4	56
Take-home assignments			
Preparation for quizzes			
Preparation for mid-term exams (<i>including the duration of the exams</i>)	1	15	15
Preparation of term paper/case-study report (<i>including oral presentation</i>)			
Preparation of term project/field study report (<i>including oral presentation</i>)			
Preparation for final exam (<i>including the duration of the exam</i>)	1	20	20
TOTAL WORKLOAD / 25			159 / 25=6,36
ECTS Credit			6

Program Qualifications vs. Learning Outcomes Consider the program qualifications given below as determined in terms of learning outcomes and acquisition of capabilities for all the courses in the curriculum. Look at the learning outcomes of this course given above. Relate these two using the Likert Scale by marking with X in one of the five choices at the right.

No	Program Qualifications	Contribution				
		0	1	2	3	4
1	Be able to monitor and analyze the dynamics of banking and financial markets.			x		
2	Be able to utilize the basic knowledge that obtained with an interdisciplinary approach to business, economics, etc. in creating expertise in the fields of Banking and Finance in accordance with the requirements of the globalized business environment.			x		
3	Be able to identify and analyze the validity of theories related to the banking and finance and their relationships regarding current conditions.				x	
4	Have a good knowledge of the regulations and legislation underpinning the financial markets and institutions.				x	
5	Have the ability to efficiently perform all responsibilities of managerial finance within a corporation.					x
6	Be able to use quantitative techniques and methods that are predominantly used in banking and finance.				x	
7	Be able to use the theoretical and practical knowledge obtained in his/her field in analyzing and evaluating data.			x		
8	Be able to construct, analyze and interpret financial and economic models				x	
9	Be able to understand and evaluate the problems in banking and finance and to discuss and express his/her opinions clearly.				x	
10	Gain self-evaluation skills to identify exactly his/her self-learning and self-improvement needs, being at the same time equipped with the capacity to follow advanced courses and degree studies.			x		
11	To maintain scientific, social, and ethical standards when collecting, interpreting, and disseminating financial information, and in application of financial ideas.					x

Scale for contribution to a qualification: 0-none, 1-little, 2-moderate, 3-considerable, 4-highest