## Content

| Course Code | Course Name                   | Semester | Theory | Practice | Lab | Credit | ECTS |
|-------------|-------------------------------|----------|--------|----------|-----|--------|------|
| G353        | Financial Analysis Techniques | 7        | 3      | 0        | 0   | 3      | 5    |

| Prerequisites          |  |
|------------------------|--|
| Admission Requirements |  |

| Language of Instruction | English   |  |
|-------------------------|---|--|
| Course Type             | Elective  |  |
| Course Level            | Bachelor Degree   |  |
| Objective               | To provide information about financial analysis techniques and important elements in companies' decision-making regarding financing, investment and company activities, and to improve students' skills in these matters.   |  |
| Content                 | Week 1: Basic Financial Statements Week 2: Introduction to Financial Analysis Methods Week 3: Comparative Financial Statement Analysis Week 4: Trend Percentages (Trend) Analysis of the Statement of Financial Position and Income Statement Week 5: Introduction to Vertical Percentage Analysis and Ratio Analysis Week 6: Liquidity Ratios Week 7: Financial Structure Ratios 1 Week 8: Midterm Exam Week 9: Financial Structure Ratios 2 Week 10: Asset Utilization, Profitability and Company Performance Rates Week 11: Cash Flow Analysis Week 12: Working Capital and Debt Rates Week 13: Interpretation of decisions regarding financing, investment and company activities Week 14: General Review |  |
| References              | Financial Statement Analysis K.R. Subramanyam Mc Graw Hill Edition Ten<br>Horngren's Accounting, Tracie L. Nobles, Brenda Mattison, Ella Mae Matsumura Global 10th Edition  |  |

## **Theory Topics**

| Week | Weekly Contents  |
|------|--|
| 1    | Basic Financial Statements   |
| 2    | Introduction to Financial Analysis Methods   |
| 3    | Comparative Financial Statements Analysis  |
| 4    | Trend Percentages (Trend) Analysis of Statement of Financial Position and Income Statement |
| 5    | Introduction to Vertical Percentage Analysis and Ratio Analysis                            |
| 6    | Liquidity Ratios   |
| 7    | Financial Structure Ratios 1   |
| 8    | Financial Structure Ratios 2   |
| 9    | Asset Utilization, Profitability and Company Performance Rates                             |
| 10   | Cash Flow Analysis   |
| 11   | Borrowing and risk analysis of companies   |
| 12   | Working Capital and Debt Rates   |

| Week | Weekly Contents  |  |
|------|--|--|
| 13   | Interpretation of decisions regarding financing, investment and company activities |  |
| 14   | An overview  |  |