

## Content

| Course Code | Course Name         | Semester | Theory | Practice | Lab | Credit | ECTS |
|-------------|---------------------|----------|--------|----------|-----|--------|------|
| Mİ515       | Financial Reporting | 1        | 3      | 0        | 0   | 3      | 6    |

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| Prerequisites          |  |
| Admission Requirements |  |

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|-------------------------|--|
| Language of Instruction | Turkish  |
| Course Type             | Compulsory   |
| Course Level            | Masters Degree   |
| Objective               | This course aims to teach the presentation of financial reporting in the framework of IFRS and to analyze financial statements using financial analysis techniques. Thus, in the context of financial valuation, the student learns to record the financial transactions and to prepare the balance sheet, the income statement, the statement of cash flows and the statement of shareholders' equity. Familiar with book value and fair value, this course underlines the importance of financial statements' interpretation in conjunction with financial analysis. |
| Content                 | Week 1. Introduction<br>Week 2. Transactions Analysis<br>Week 3. Accrual Accounting<br>Week 4. Internal Control<br>Week 5. Short Term Investment and Receivables<br>Week 6. Inventory and Cost of Goods Sold<br>Week 7. Property, Plant and Equipment<br>Week 8. Liabilities<br>Week 9. Shareholders' Equity and Long Term Investments<br>Week 10. Income Statement and Statement of Changes in Equity<br>Week 11. Cash Flow Statement<br>Week 12. Financial Statement Analysis<br>Week 13. Case study<br>Week 14. Exercises   |
| References              | Harrison Jr., Walter T., Charles T.Hongren; C.William Thomas et.al, Financial Accounting, International Financial Reporting Standards, Global Edition, Eleventh Edition, Pearson 2018.<br><a href="https://www.pearsonmylabandmastering.com/global/">https://www.pearsonmylabandmastering.com/global/</a>  |

## Theory Topics

| Week | Weekly Contents                                |
|------|--|
| 1    | Conceptual Framework and Financial Statements  |
| 2    | Transactions Analysis                          |
| 3    | Accrual Accounting                             |
| 4    | Internal Control                               |
| 5    | Short Term Investment and Receivables          |
| 6    | Inventory and Cost of Goods Sold               |
| 7    | Property, Plant and Equipment                  |
| 8    | Liabilities                                    |
| 9    | Shareholders' Equity and Long Term Investments |

| Week | Weekly Contents                                    |
|------|--|
| 10   | Income Statement and Statement of Changes in Equit |
| 11   | Cash Flow Statement                                |
| 12   | Financial Statement Analysis                       |
| 13   | Case study   |
| 14   | Exercises  |