**Content**

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

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| Prerequisites | |
| Admission Requirements | |

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| 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<br>Week 2: Introduction to Financial Analysis Methods<br>Week 3: Comparative Financial Statement Analysis<br>Week 4: Trend Percentages (Trend) Analysis of the Statement of Financial Position and Income Statement<br>Week 5: Introduction to Vertical Percentage Analysis and Ratio Analysis<br>Week 6: Liquidity Ratios<br>Week 7: Financial Structure Ratios 1<br>Week 8: Midterm Exam<br>Week 9: Financial Structure Ratios 2<br>Week 10: Asset Utilization, Profitability and Company Performance Rates<br>Week 11: Cash Flow Analysis<br>Week 12: Working Capital and Debt Rates<br>Week 13: Interpretation of decisions regarding financing, investment and company activities<br>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 |
| 13 | Interpretation of decisions regarding financing, investment and company activities |
| 14 | An overview |