Content

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

Prerequisites	
Admission Requirements	

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 Week 2. Transactions Analysis Week 3. Accrual Accounting Week 4. Internal Control Week 5. Short Term Investment and Receivables Week 6. Inventory and Cost of Goods Sold Week 7. Property, Plant and Equipment Week 8. Liabilities Week 9. Shareholders' Equity and Long Term Investments Week 10. Income Statement and Statement of Changes in Equity Week 11. Cash Flow Statement Week 12. Financial Statement Analysis Week 13. Case study 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. https://www.pearsonmylabandmastering.com/global/) Prof. Dr. Orhan Sevilengül, Prof.Dr. Nalan Akdoğan, Tek Düzen Hesap Sistemi ve Uygulaması, Gazi Kitabevi, 2007

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
10	Income Statement and Statement of Changes in Equit
11	Cash Flow Statement
12	Financial Statement Analysis

Week	Weekly Contents
13	Case study
14	Exercises