

## 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 financial reporting in the framework of IFRS. It aims to present the financial analysis of companies as well as holding companies. Thus, in the context of financial valuation, the student becomes familiar with book, market, and fair value; and learns to prepare consolidated financial statements and analyze information on risk management and sustainable development.
Content	Week 1. 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, Walter T.; Charles T. Horngren; Bil Thomas, Themin Suwardy, Financial Accounting (IFRS), Eight Global Edition, Pearson.

## 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

Week	Weekly Contents
12	Financial Statement Analysis
13	Case study
14	Exercises