**Antalya Bilim University**

**Department of Economics, Econ 1413**

**Financial Tables Analysis**

**Fall 2021-2022**

Class time& Place: Tuesday/ 13:30-16:30

Office hours: Tuesday: 09:30-12:30

Wednesday: 13:30-16:30

Orkun BAYRAM, Ph.D., Associate Professor

orkun.bayram@antalya.edu.tr

Office: (A2-68)

Welcome to the course. Financial statement information is the basis for a wide range of business decisions. Managers use financial statements to monitor their firm's performance relative to competitors, to communicate with external investors, to help judge what financial policies they should pursue, and to evaluate potential new businesses to acquire. Securities analysts use financial statements to rate and value companies they recommend to clients. Bankers use financial statements to decide whether to extend a loan to a client and to determine the loan's terms. Investment bankers use them to provide a basis for valuation and analysis of prospective buyouts, mergers and acquisitions, and consultants use them as a basis for competitive analysis for their clients.

**Course book:**

**Understanding Financial Statements,** Lyn M. Fraser & Aileen Ormiston, Eleventh Edition, Global Edition, Pearson

**Recommended readings:**

Additional reading material will be provided by the lecturer.

**Developing Graduate Attributes**

Students will be encouraged to develop the following graduate attributes by undertaking the course activities and mastering the course contents. These attributes will be assessed within the assessment tasks:

* skills involved in scholarly enquiry;
* an in-depth engagement with the financial statement analysis disciplinary knowledge;
* the capacity for analytical and critical thinking;
* the ability to engage in independent and reflective learning.

**Academic Honesty and Plagiarism**

Plagiarism is using the words or ideas of others and presenting them as your own. Plagiarism is a type of intellectual theft. It can take many forms, from deliberate cheating to accidentally copying from a source without acknowledgement. Although plagiarism is well established in Turkish educational system, you will be punished heavily if you are caught do it.

**Assessment Criteria:**

1. **Midterm (30%):** Students are responsible for all class material covered until the misterm exam.
2. **Final exam (50%)**: This exam is cumulative and will focus on all units and topics studied throughout the course, but emphasis will be after midterm.
3. **Group Project (20%):** All groups have to complete their group projects before the last week of the semester.
4. **The passing grade performance at the end of the semester should be at least 50/100**.

**Course Schedule**

**WEEK 1 (14 Sep 2021) Introduction**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 2 (21 Sep 2021) Financial Statements: An Overview**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 3 (28 Sep 2021) Financial Statements: An Overview**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 4 (5 Oct 2021) The Balance Sheet**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 5 (12 Oct 2021) The Balance Sheet**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 6 (19 Oct 2021) Income Statement and Statement of Stockholder’s Equity**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 7 (26 Oct 2021) Income Statement and Statement of Stockholder’s Equity**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 8 (2 Nov 2021) MIDTERM EXAM**

**WEEK 9 (9 Nov 2021) Statement of Cash Flows**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 10 (16 Nov 2021) Statement of Cash Flows**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 11 (23 Nov 2021) The Analysis of Financial Statements**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 12 (30 Nov 2021) The Analysis of Financial Statements**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 13 (7 Dec 2021) The Analysis of Financial Statements**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements

**WEEK 14 (14 Dec 2021) The Analysis of Financial Statements**

Fraser Lyn M. & Ormiston, Aileen, Understanding Financial Statements