

**ANKARA YILDIRIM BEYAZIT UNIVERSITY – DEPARTMENT OF BUSINESS SCHOOL  
COURSE SYLLABUS**

Course Code	Course Title	Course Type	ECTS Credits	Prerequisite Information	Date of Preparation
BF 305	Financial Statement Analysis	Compulsory	5	-	23.10.2025
<b>Instructor of the Course &amp; E-Mail Address</b>	Prof. Dr. Yüksel Akay ÜNVAN & yaunvan@aybu.edu.tr				
<b>Office Hours &amp; Office Room</b>	Monday 12.00-13.00				
<b>Course Content and Objectives</b>	To inform the students about how the financial statements including the statement of financial position, comprehensive income statement, the statement of shareholder's equity and cash flow statement were analyzed, evaluation of analysis results and writing reports are examined within the scope of this course.				
<b>Textbook(s)</b>	Gibson, C., H. (2009). Financial Reporting & Analysis Using Financial Accounting Information, 11th Edition. Singh, G. (2015). Financial Statement Analysis, Springer Science & Business Media. Akgün, A., İ. (2020). Financial Statement Analysis, Ekin Yayıncılık.				
<b>Teaching Methods and Techniques</b>	The course will utilize a variety of teaching methods and techniques, including lecture, discussion, case studies, group work, project-based learning, literature reviews, current article reviews, and panel/presentation discussions. Furthermore, the goal is to enhance student understanding and interpretive skills through interactive classroom exercises and presentations supported by real-life examples.				
<b>Course Learning Outcomes</b>	1	Students will be able to recognize the definition and objectives of financial statements.			
	2	Students will learn and describe the principles underlying the recording of financial information.			
	3	Students will be able to outline the form and properties of statement of financial position. (Balance Sheet)			
	4	Students will be able to comment on how to calculate the specific revenue and expenses items. (Income Statement)			
	5	Students will have the knowledge and awareness about differences between cash and non-cash expenses.			
	6	Students will gain the ability to discuss the main approaches in analyzing financial statements.			
	7	Students will be able to learn the various techniques and tools of analysis of financial statements.			
<b>Program Outcomes Contributed by the Course</b>	<b>Program Outcomes (PO)</b>				
	PO 1.	Possesses knowledge of various advanced theoretical approaches in the field of financial statement analysis, supported by current textbooks, case studies, and other resources.			
	PO 2.	Possesses the ability to conduct independent research using the knowledge acquired in the field of financial statement analysis and appropriate research methods (qualitative/quantitative).			
	PO 3.	Possesses the ability to report research results in accordance with scientific writing format.			
	PO 4.	Possesses the competence to use information and communication technologies necessary for accessing and disseminating information.			
PO 5.	Possesses knowledge of financial statement analysis to generate research questions, utilize a scientific problem-solving approach, and interpret the results obtained.				

<b>Contribution of the Course to Field Instruction</b>	Students will learn the basic techniques used in financial analysis of businesses and will develop their financial analysis skills.		
<b>Topics Covered in the Course</b>	1. Week	Course Description, Learning Outcome	
	2. Week	Introduction to Financial Statements, Introduction to Financial Statement Analysis	
	3. Week	Importance of financial statements in terms of financial analysis: Statement of Financial Position	
	4. Week	Importance of financial statements in terms of financial analysis: Comprehensive Income Statement	
	5. Week	Importance of financial statements in terms of financial analysis: The Statement of Shareholder's Equity	
	6. Week	Importance of financial statements in terms of financial analysis: Cash Flow Statement	
	7. Week	Cash Flows Analysis	
	8. Week	Midterm	
	9. Week	Comperative Statement Analysis (Horizontal Analysis)	
	10. Week	Common-Size Statements Analysis (Vertical Analysis)	
	11. Week	Trend Analysis	
	12. Week	Ratio Analysis (Liquidity Ratio, Leverage Ratio)	
	13. Week	Ratio Analysis (Profitability Ratios)	
	14. Week	Ratio Analysis (Efficiency Ratios)	
	15. Week	Question Solution, Overall Evaluation	
<b>Course Evaluation Criteria</b>	<b>In-Term Studies</b>	<b>Quantity</b>	<b>Percentage %</b>
	Mid-terms	1	40%
	Quizzes		%
	Assignments		%
	Attendance		%
	Practice		%
	Project		%
	Final examination	1	60%
	<b>Total</b>		<b>100%</b>
<b>Disability Policy</b>	<p>If you have a documented disability (e.g., visual, hearing, or physical impairment, etc.) that may influence your performance in this course, it is recommended to meet with the Engelsiz AYBU (<a href="https://aybu.edu.tr/engelsiz/content_list-327-yildirim-beyazit-universitesi-engelsiz-universite-birimi-yonergesi.html">https://aybu.edu.tr/engelsiz/content_list-327-yildirim-beyazit-universitesi-engelsiz-universite-birimi-yonergesi.html</a>) to arrange for reasonable conditions (such as accommodation, etc.) to ensure an equitable opportunity to meet all the requirements of this course. You may also contact the local authority of the Faculty of Humanities and Social Sciences. You should communicate your needs to the course instructor as soon as possible to ensure that any course needs concerning exams, lecture materials, etc. are met.</p>		