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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Mali Tablolar ve Analiz** | |  | 3 | 2+2 | 3 | 4 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bu dersin amacı; finansal tabloların tanıtılması ve bu tablolarda yer alan kalemler arasındaki temel ilişkileri anlama, analiz etme ve yorumlama yeteneğinin kazandırılmasıdır | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;   1. Temel ve ek mali tabloların neler olduğunu ve içeriklerini bilir. 2. Karşılaştırmalı tablolar analizi, yüzde yöntemi ile analiz, eğilim yüzdeleri analizlerini yapar, 3. Rasyo analizi yapar,   4.Mali analiz bulgularını yorumlar ve raporlar. | | | | | | | Dersin İçeriği | Finansal tabloların mali analize tabi tutulmasının gereği, bilanço, gelir tablosu ve ek mali tabloların mali analiz açısından anlam ve önemi, karşılaştırılmalı tablolar analizi, yüzde yöntemi ile analiz, eğilim yüzdeleri tekniği, oran nalizi. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Finansal tabloların mali analize tabi tutulmasının gereği | | | | | | | 2 | Finansal tabloların mali analiz açısından anlam ve önemi: Bilanço | | | | | | | 3 | Finansal tabloların mali analiz açısından anlam ve önemi: Gelir tablosu | | | | | | | 4 | Ek mali tabloların mali analiz açısından anlam ve önemi | | | | | | | 5 | Ek mali tabloların mali analiz açısından anlam ve önemi | | | | | | | 6 | Karşılaştırmalı tablolar analiz tekniği:Tabloların hazırlanması, analizi ve yorumu | | | | | | | 7 | Karşılaştırmalı tablolar analiz tekniği:Tabloların hazırlanması, analizi ve yorumu | | | | | | | 8 | Yüzde yöntemi ile analiz tekniği:Tabloları hazırlanması, analizi ve yorumu | | | | | | | 9 | Yüzde yöntemi ile analiz tekniği:Tabloları hazırlanması, analizi ve yorumu | | | | | | | 10 | Eğilim yüzdeleri tekniği:Tabloların hazırlanması, analizi ve yorumu | | | | | | | 11 | Eğilim yüzdeleri tekniği:Tabloların hazırlanması, analizi ve yorumu | | | | | | | 12 | Oran Analizi ( Likidite Oranları, Finansal Yapı Oranları) | | | | | | | 13 | Oran Analizi (Faaliyet Oranları) | | | | | | | 14 | Oran Analizi (Karlılık Oranları) | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Akdoğan, N. & Tenker, N. (2001). *Finansal Tablolar ve Mali Analiz Teknikleri*. Gazi Kitapevi. Ankara  AÖF (2019). *Mali Analiz,* Anadolu Üniversitesi, Eskişehir.  Akgüç, Ö. (1995). *Mali Tablolar Analizi*. Avcıol Basım Yayım. İstanbul  Yükçü, S. (2017). *Mali Tablolar Eğitimi*. Kitap Ana Kitabevi. İzmir. | | **Değerlendirme Sistemi** | | Dönem başında ders izlencelerinde belirtilir. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **PROGRAM ÖĞRENME ÇIKTILARI İLE**  **DERS ÖĞRENİM ÇIKTILARI İLİŞKİSİ TABLOSU** | | | | | | | | | | | | | | | | | | |  | **PÇ1** | **PÇ2** | | **PÇ3** | **PÇ4** | | **PÇ5** | **PÇ6** | | **PÇ7** | **PÇ8** | | **PÇ9** | **PÇ10** | | **PÇ11** | **PÇ12** | | **ÖÇ1** | 4 | 5 | | 2 | 5 | | 2 | 4 | | 3 | - | | - | - | | 1 | 5 | | **ÖÇ2** | 4 | 5 | | 2 | 5 | | 2 | 4 | | 3 | - | | - | - | | 1 | 5 | | **ÖÇ3** | 4 | 5 | | 2 | 5 | | 2 | 4 | | 3 | - | | - | - | | 1 | 5 | | **ÖÇ4** | 4 | 5 | | 2 | 5 | | 2 | 4 | | 3 | - | | - | - | | 1 | 5 | | **ÖÇ: Öğrenme Çıktıları PÇ: Program Çıktıları** | | | | | | | | | | | | | | | | | | | **Katkı**  **Düzeyi** | | | **1 Çok Düşük** | | | **2 Düşük** | | | **3 Orta** | | | **4 Yüksek** | | | **5 Çok Yüksek** | | |   Program Çıktıları ve İlgili Dersin İlişkisi   |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Ders** | **PÇ1** | **PÇ2** | **PÇ3** | **PÇ4** | **PÇ5** | **PÇ6** | **PÇ7** | **PÇ8** | **PÇ9** | **PÇ10** | **PÇ11** | **PÇ12** | | Mali Tablolar ve Analiz | 4 | 5 | 2 | 5 | 2 | 4 | 3 | - | - | - | 1 | 5 | |