

**OSTİM TECHNICAL UNIVERSITY  
FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES**

**COURSE SYLLABUS FORM**

<b>GMB 703 GLOBAL ACCOUNTING AND FINANCIAL MANAGEMENT</b>							
<b>Course Name</b>	<b>Course Code</b>	<b>Period</b>	<b>Hours</b>	<b>Application</b>	<b>Laboratory</b>	<b>Credit</b>	<b>ECTS</b>
GLOBAL ACCOUNTING AND FINANCIAL MANAGEMENT	GBM 703		3	0	0	3	7,5

<b>Language of Instruction</b>	English
<b>Course Status</b>	Compulsory
<b>Course Level</b>	Master
<b>Learning and Teaching Techniques of the Course</b>	Theoretical teaching, Group Work, Questions and Answers, Practical Problem Solving

<b>Course Objective</b>	
The aim of this course is to understand the importance of basic concepts accounting and financial management in the business world, to understand how the business world uses accounting and financial management in decision making, and to recognize the usage areas of accounting and financial management in businesses.	

<b>Learning Outcomes</b>
<p>Upon successful completion of this course, a student will be able to:</p> <ul style="list-style-type: none"> <li>• understand the basic concepts of accounting and financial management.</li> <li>• explore the usage areas of accounting and financial management in business life.</li> <li>• have knowledge on subjects such as international standards, time value of money, project evaluation.</li> <li>• understand how accounting and financial management is used in order to solve a business problem.</li> </ul>

<b>Course Outline</b>
The main aim of the course theoretical background of the area with daily life examples. Learning basic accounting and financial management and their application in business environment will be the main goal. The course covers various topics like fundamental accounting equation, financial statement analysis, budgeting, time value of money, capital management. The course emphasizes accounting and financial management to solve management problems.

<b>Weekly Topics and Related Preparation Studies</b>		
<b>Weeks</b>	<b>Topics</b>	<b>Subjects</b>

1	Introduction to Financial Accounting	Introduction to financial accounting, International Financial Reporting Standards
2	Fundamental accounting	Fundamental accounting equation, recording of financial transactions and preparation of accounting statements through accounting equation.
3	Fundamental accounting 2	Accounting equation components, understand how each transaction affect the equation.
4	Financial Statements	Reading and understanding three main financial statements. Understanding accounting terms in financial statements
5	Financial Statement Analysis	Ratio analysis, profitability sources, evaluating financial situation.
6	Cost Structure	Preparation of cost structure analyses, process costing, activity based costing
7	Decision Making	Behavior of costs, break-even analysis, cost analysis for different scenarios
<b>8</b>	<b>Midterm</b>	
9	Budgeting	Preparation of operational and financial budgets, performance vs budget
10	Financial Markets	Sources of finance, venture capital, private equity, term loan, working capital financing, public equity
11	Time Value of Money	Time value of money, risk-return tradeoff, cost of capital, interest rates, retirement savings, mortgage financing, leasing, capital budgeting, asset valuation
12	Capital Budgeting	Preparing project cash flow statement, measuring cost of capital and assessing projects
13	Capital Budgeting 2	Preparing project cash flow statement, measuring cost of capital and assessing projects
14	Working Capital Management	Working capital cycle, managing inventory, receivables and cash
15	Course Review	
<b>16</b>	<b>Final Exam</b>	

#### **Textbook(s)/References/Materials:**

- Brigham, Eugene F., and Michael C. Ehrhardt. *Financial Management: Theory & Practice*. Cengage Learning, 2013.
- Carlon, Shirley, Rosina McAlpine, Chrisann Lee, Lorena Mitrione, Ngaire Kirk, and Lily Wong. *Financial accounting: Reporting, analysis and decision making*, John Wiley & Sons Australia Ltd, 2019.

#### **Assessment**

<b>Studies</b>	<b>Number</b>	<b>Contribution margin (%)</b>
Active Participation	14	10
Lab		
Application		
Field Study		

Course-Specific Internship (if any)		
Quizzes / Studio / Critical		
Homework	5	30
Presentation		
Projects		
Report		
Seminar		
Midterm Exam	1	25
Final Exam	1	35
<b>Total</b>		<b>100</b>
<b>Success Grade Contribution of Semester Studies</b>		40
<b>Success Grade Contribution of End of Term</b>		60
<b>Total</b>		<b>100</b>

<b>Relationship Between Course Learning Outcomes and Program Competencies</b>						
Nu	Learning Outcomes	Contribution Level				
		1	2	3	4	5
1	Present basic knowledge about accounting and financial management.					x
2	To analyze practical implications of theoretical accounting and financial management knowledge acquired in class				x	
3	Gain experience to use accounting and financial management in order to solve management problems.				x	
4	To present obtained data in a formal presentation					x
<b>ECTS / Workload Table</b>						
Activities		Number	Duration (Hours)	Total Workload		
Course hours (Including the exam week: 16 x total course hours)		16	3	48		
Laboratory						
Application						
Course-Specific Internship						
Field Study						
Study Time Out of Class		16	2	32		
Presentation / Seminar Preparation						
Projects						
Reports						
Homework						
Quizzes / Studio Review						
Preparation Time for Midterm Exams / Midterm Jury		1	6	6		
Preparation Period for the Final Exam / General Jury		1	6	6		
<b>Total Workload</b>		<b>(92/25 = 3,68)</b>		<b>92</b>		