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| **GLOBAL ACCOUNTING AND FINANCIAL MANAGEMENT** | | | | | |
| **Course Code** | **Course Name** | | | **Semester** | |
| IBM 502 | Global Accounting And Financial Management | | | Fall  Spring  Summer | |
| **Hours** | | | | **Credit** | **ECTS** |
| **Theory** | | **Practice** | **Lab** |  |  |
| 21 | | 21 | - |

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| **Course Details** | |
| **Department** | **GRADUATE SCHOOL OF SOCIAL SCIENCES** |
| **Course Language** | English |
| **Course Level** | Undergraduate  Graduate |
| **Mode of Delivery** | Face to Face  Online  Hybrid |
| **Course Type** | Compulsory  Elective |
| **Course Objectives** | 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. |
| **Course Content** | Learning basic international accounting and financial management and their applications in business environment will be the main goal. The course covers various topics like fundamental accounting equation, foreign exchange management, budgeting, capital management. The course examines accounting and financial management to solve management problems. |
| **Course Method/**  **Techniques** | Lecture  Question & Answer  Presentation  Discussion |
| **Prerequisites/**  **Corequisites** |  |
| **Work Placement(s)** |  |

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| **Textbook/References/Materials** |
| * Choi, F. D. (Ed.). (2003). *International Finance and Accounting Handbook*. John Wiley & Sons * Doupnik, T. S., Finn M., Gotti G., Perera, M. H. B. (2020). *International Accounting*. New York: McGraw-Hill. * Eun, C. S., Resnick, B. G., ChuluunT. (2021). *International Financial Mgmt 4E*. Tata McGraw-Hill Education. * Madura, J. (2020). *International Financial Management.* Cengage Learning. * McLaney, E. (2017). *Business Finance Theory and Practice.* 11th Edition, Pearson. |

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| **Course Category** | | | | |
| Mathematics and Basic Sciences |  |  | Education |  |
| Engineering |  | Science |  |
| Engineering Design |  | Health |  |
| Social Sciences |  | Profession |  |

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| **Weekly Schedule** | | |
| **No** | **Topics** | **Materials/Notes** |
| 1 | Introduction to International Financial Markets | Historical and current positions of international financial markets. |
| 2 | Introduction to Accounting and Worldwide Accounting Diversity | Introduction to accounting and cases in different countries. |
| 3 | Basic Financial Statements | Basic Concepts of Accounting, Financial  Statements Tables |
| 4 | Ratio Analysis | Different international financial ratios |
| 5 | International Harmonization of Financial Reporting and IFRS | International financial accounting standards and their application worldwide. |
| 6 | Global / Multinational Capital Budgeting - I | Comparison of different financial decision-making methodologies (Net Present Value, Internal Rate of Return, PBP etc.). |
| 7 | Global / Multinational Capital Budgeting - II | Comparison of different financial decision-making methodologies (Net Present Value, Internal Rate of Return, PBP etc.). |
| 8 | Midterm Exam |  |
| 9 | Time Value of Money | Interest rates, bond pricing etc. |
| 10 | Value of an International Portfolio – I | Return, risk, coefficient of variation |
| 11 | Value of an International Portfolio – II | Systematic and Specific Risk |
| 12 | Introduction to International Finance and FX Markets | Basics of international finance and foreign exchange markets. |
| 13 | Arbitrage and International Fisher Effect in FX Markets | Law of One Price, arbitrage, International Fisher effect |
| 14 | Interest rates and FX Markets in Global Markets | forward / spot prices, interest rate parity types and their applications |
| 15 | Currency Derivatives | Options, futures, forwards and swaps |
| 16 | Final Exam |  |

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| **Assessment Methods and Criteria** | | |
| **In-term studies** | **Quantity** | **Percentage** |
| Attendance |  |  |
| Lab |  |  |
| Practice |  |  |
| Fieldwork |  |  |
| Course-specific internship |  |  |
| Quiz/Studio/Criticize |  |  |
| Homework |  |  |
| Presentation / Seminar |  |  |
| Project |  |  |
| Report |  |  |
| Seminar |  |  |
| Midterm Exam | 1 | 50 |
| Final Exam | 1 | 50 |
| **Total** | | **100%** |
| **Contribution of Midterm Studies to Success Grade** |  | 50 |
| **Contribution of End of Semester Studies to Success Grade** |  | 50 |
| **Total** | | **100%** |

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| **ECTS Allocated Based on Student Workload** | | | |
| **Activities** | **Quantity** | **Duration (Hrs)** | **Total Workload** |
| Course Hours | 14 | 3 | 42 |
| Lab |  |  |  |
| Practice |  |  |  |
| Fieldwork |  |  |  |
| Course-specific Work Placement |  |  |  |
| Out-of-class study time | 14 | 6 | 84 |
| Quiz/Studio/Criticize |  |  |  |
| Homework | 2 | 6 | 12 |
| Presentation / Seminar |  |  |  |
| Project |  |  |  |
| Report |  |  |  |
| Midterm Exam and Preparation for Midterm | 1 | 18 | 18 |
| Final Exam and Preparation for Final Exam | 1 | 24 | 24 |
| **Total Workload** | | | **180** |
| **Total Workload / 25** | | | **180 / 25 = 7,2** |
| **ECTS Credit** | | |  |

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| **Course Learning Outcomes** | |
| **No** | **Outcome** |
| **L1** | To understand the basic concepts of accounting and financial management. |
| **L2** | To explore the usage areas of accounting and financial management in business life. |
| **L3** | To have knowledge on subjects such as international standards, international finance, foreign exchange management. |
| **L4** | To understand how accounting and financial management is used in order to solve a business problem. |
| **L5** |  |

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| **Contribution of Course Learning Outcomes to Program Competencies/Outcomes** | | | | | | | | | | | | | | | | |
| *Contribution Level: 1: Very Slight, 2: Slight, 3: Moderate, 4: Significant, 5: Very Significant* | | | | | | | | | | | | | | | | |
|  | **P1** | **P2** | **P3** | **P4** | **P5** | **P6** | **P7** | **P8** | **P9** | **P10** | **P11** | **P12** | **P13** | **P14** | **P15** | **Total** |
| **L1** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **L2** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **L3** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **L4** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **L5** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total** | | | | | | | | | | | | | | | |  |