

# Within The Framework of Privatization: Valuation of a Bank as A Joint Stock Company.

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- **Abstract:** This empirical study aims to describe the evaluation methods of a bank as a Joint Stock companies that are used in the market, to examine the effects of assets and liabilities in TFRS (Turkish Financial Reporting System) on accounting records, to research the importance of arranged balance sheets (or financial statements) to bring out the actual value of the company and determine the effects of the valuation process. The primary purpose of Financial Management is to raise the value of the company, that is, "share maximization," not "to make a huge profit." By considering this fact, the proper valuation of a company is a highly significant issue emerging in financial markets So, the information in the financial statements must be accurate, reliable, meaningful, and convenient to make a comparison. By using IFRS (TFRS), financial statements of the companies provide more accurate information to financial information users. Valuation of a public bank was taken on hand by summing up the whole process in the field in order to constitute a vivid example for the researchers. The privatization requires a deep knowledge on almost all sort of valuation technics at once not to sell the subject-matter item at less value.
- **Keywords:** Evaluation, Company Value, Share Value, Value Maximization