TOROS ÜNİVERSİTESİ

Faculty Of Engıneerıng
Industrıal Engıneerıng (Englısh)

Course Information

GENERAL ACCOUNTING					
Code	**Semester**	**Theoretical**	**Practice**	**National Credit**	**ECTS Credit**
		Hour / Week			
INE202	Spring	2	0	2	3

Prerequisites and co-requisites	
Language of instruction	English
Type	Elective
Level of Course	Bachelor's
Lecturer	
Mode of Delivery	Face to Face
Suggested Subject	
Professional practise (internship)	None
Objectives of the Course	The aim of this course is not only to explain accounting system theoretically, but also to develop accounting skills for application.
Contents of the Course	Accounting information users, financial statements, concept of accounting equality, journal records and bookkeeping, trade receivables and cash discounts, stock valuation methods, marketable securities, control of bank transactions.

Learning Outcomes of Course

#	Learning Outcomes
1	They have knowledge about basic accounting system.
2	They can describe the balance sheet and income statement
3	They can analyze and interpret financial statements
4	They can make journal entries and bookkeeping records
5	They explain the accounting cycle and its operation.
6	They disclose accounting equality and principles, determine revenue and cost.

Course Syllabus

#	Subjects	Teaching Methods and Technics
1	Definition of accountant and users of accounting information.	Lecture,discussion
2	Introduction to accounting principles and financial statements.	Lecture,discussion
3	Basic financial statements (Balance sheet and income statement)	Lecture,discussion
4	Accounting equation concept.	Lecture,discussion
5	Journal entries and ledger.	Lecture,discussion,case study
6	Sample applications	Lecture,discussion,case study
7	Mid-term exams	
8	Completing the accounting cycle	Lecture,discussion,case study
9	Financial statement analysis	Lecture,discussion,case study
10	Account receivables and cash discounts.	Lecture,discussion,case study

11	Stock valuation methods	Lecture,discussion,case study
12	Marketable securities	Lecture,discussion,case study
13	Bank transaction control and bank reconciliation	Lecture,discussion,case study
14	Case study	Case study
15	General evaluation	Case study
16	Final Exam	

Course Syllabus

#	Material / Resources	Information About Resources	Reference / Recommended Resources
1	Financial Accounting, Barry Elliot-Jamie Elliot,Pearson 2011		
2	Financial Accounting and its enviroment		
3	Accounting what the numbers mean, Marshall-Mcmanus-Viele, ninth edition		

Method of Assessment

#	Weight	Work Type	Work Title
1	40%	Mid-Term Exam	Mid-Term Exam
2	60%	Final Exam	Final Exam

Relationship between Learning Outcomes of Course and Program Outcomes

#	Learning Outcomes	Program Outcomes	Method of Assessment
1	They have knowledge about basic accounting system.	1	1,2
2	They can describe the balance sheet and income statement	1,6	1,2
3	They can analyze and interpret financial statements	1	1,2
4	They can make journal entries and bookkeeping records	1	1,2
5	They explain the accounting cycle and its operation.	1	1,2
6	They disclose accounting equality and principles, determine revenue and cost.	1	1,2

PS. The numbers, which are shown in the column Method of Assessment, presents the methods shown in the previous table, titled as Method of Assessment.

Work Load Details

#	Type of Work	Quantity	Time (Hour)	Work Load
1	Course Duration	14	2	28
2	Course Duration Except Class (Preliminary Study, Enhancement)	14	2	28
3	Presentation and Seminar Preparation	0	0	0
4	Web Research, Library and Archival Work	0	0	0
5	Document/Information Listing	0	0	0
6	Workshop	0	0	0
7	Preparation for Midterm Exam	1	8	8
8	Midterm Exam	1	2	2
9	Quiz	0	0	0
10	Homework	1	5	5
11	Midterm Project	0	0	0
12	Midterm Exercise	0	0	0

13	Final Project	0	0	0
14	Final Exercise	0	0	0
15	Preparation for Final Exam	1	6	6
16	Final Exam	1	3	3
				80