

TOROS ÜNİVERSİTESİ

Faculty Of Engineering
Industrial Engineering (English)

Course Information

GENERAL ACCOUNTING					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
INE205	Fall	2	0	2	3

Prerequisites and co-requisites	NONE
Language of instruction	English
Type	Elective
Level of Course	Bachelor's
Lecturer	Asst. Prof. Dr. Seda TURNACIĞIL
Mode of Delivery	Face to Face
Suggested Subject	NONE
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	Introduction to Accounting	Synchronous
2	Financial Statements (Balance sheet)	Synchronous
3	Financial Statements (Income Statement)	Synchronous
4	Financial Staments	Synchronous
5	Journal Entries and T-accounts	Synchronous
6	Journal Entries and T-accounts	Synchronous
7	Mid-term exams	
8	General evaluations	Synchronous
9	Current Assets	Synchronous
10	Current Assets	Synchronous

11	Non-Current Assets	Synchronous
12	Non-Current Assets	Synchronous
13	Current Liability	Synchronous
14	Long-term Liability and Owner's Equity	Synchronous
15	General Evaluation	Synchronous
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	1	14
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	15	15
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	10	10
16	Final Exam	1	3	3
				80