

TOROS ÜNİVERSİTESİ

Faculty Of Economic, Administrative And Social Sciences
Economics (English)

Course Information

ACCOUNTING I					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
MAN203	Fall	3	0	3	5

Prerequisites and co-requisites	
Language of instruction	English
Type	Required
Level of Course	Bachelor's
Lecturer	Dr. Öğr. Üye Seda Turnacıgil
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	Definition of accountant, basic principles of accountant, basic financial statements, balance sheet, journal and ledger, cash account, receivable account and cash discounts, bank reconciliation, stock valuation methods, fixed assets, marketable securities, depreciation calculations.

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 and ledger entries.
5	They explain the accounting cycle and its functioning
6	They disclose accounting equality and principles, determines revenue and cost.

Course Syllabus

#	Subjects	Teaching Methods and Technics
1	Definition of accountant and users of accounting information.	Lecture,discussion
2	Basic principles of accountancy.	Lecture,discussion
3	Introduction to basic financial statements.	Lecture,discussion
4	Balance sheet equality in accounting system.	Lecture,discussion
5	Journal entires and ledger.	Lecture,discussion,Case study
6	Journal entires and ledger.	Lecture,discussion,Case study
7	Mid-term exam	
8	Investigation of current assets and cash account.	Lecture,discussion,Case study
9	Receivable account and cash discounts.	Lecture,discussion,Case study
10	Bank reconciliation	Lecture,discussion,Case study

11	Stock valuation methods.	Lecture,discussion,Case study
12	Investigation of fixed assets.	Lecture,discussion,Case study
13	Marketable securities	Lecture,discussion,Case study
14	Depreciation calculations.	Lecture,discussion,Case study
15	General evaluation.	Practises
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	1,2
3	They can analyze and interpret financial statements.	1	1,2
4	They can make journal and ledger entries.	1	1,2
5	They explain the accounting cycle and its functioning	1	1,2
6	They disclose accounting equality and principles, determines 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	3	42
2	Course Duration Except Class (Preliminary Study, Enhancement)	14	5	70
3	Presentation and Seminar Preparation	0	0	0
4	Web Research, Library and Archival Work	1	5	5
5	Document/Information Listing	0	0	0
6	Workshop	0	0	0
7	Preparation for Midterm Exam	1	15	15
8	Midterm Exam	1	1	1
9	Quiz	0	0	0
10	Homework	0	0	0
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	16	16
16	Final Exam	1	1	1
				150