

TOROS ÜNİVERSİTESİ

Faculty Of Economic, Administrative And Social Sciences
International Finance (English)

Course Information

ACCOUNTING II					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
MAN204	Spring	3	0	3	5

Prerequisites and co-requisites	
Language of instruction	English
Type	Required
Level of Course	Bachelor's
Lecturer	Dr. Öğretim Üyesi 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	Completion and closing of the accounting cycle, employee benefits, accounting for tax liabilities, short-term debts, long-term debts, equity, income statement, financial statement analysis.

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 make financial statement analysis and comments.
4	They have knowledge about adjusting process
5	They can describe short and long term debts.
6	They learn income accruals and value added tax.

Course Syllabus

#	Subjects	Teaching Methods and Technics
1	General evaluation about accounting system	Lecture,discussion
2	Completion of the accounting cycle, closing transactions	Lecture,discussion
3	Employee Benefits	Lecture,discussion
4	Accounting for taxes	Lecture,discussion,case study
5	Short-term debts	Lecture,discussion,case study
6	Short term debts	Lecture,discussion,case study
7	Mid-term exams	
8	Long term debts	Lecture,discussion,case study
9	Owner's equity	Lecture,discussion,case study
10	Owner's equity	Lecture,discussion,case study

11	Income statement	Lecture,discussion,case study
12	Financial statement analysis	Lecture,discussion,case study
13	Financial statement analysis	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	Accounting what the numbers mean, Marshall-Mcmanus-Viele, ninth edition		
3	Financial Accounting and its enviroment		

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	1,10	1,2
3	They can make financial statement analysis and comments.	1	1,2
4	They have knowledge about adjusting process	1	1,2
5	They can describe short and long term debts.	1	1,2
6	They learn income accruals and value added tax.	1,10	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