

TOROS ÜNİVERSİTESİ

Faculty Of Health Sciences

Course Information

GENERAL ACCOUNTING II					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
SKY218	Spring	3	0	3	4

Prerequisites and co-requisites	none
Language of instruction	Turkish
Type	Required
Level of Course	Bachelor's
Lecturer	Lect. Şadi ANAMURLUOĞLU
Mode of Delivery	Face to Face
Suggested Subject	none
Professional practise (internship)	None
Objectives of the Course	Course objective The aim of this course is to enable students record necessary entries according to Turkish accounting standards, build financial tables and interpret them.
Contents of the Course	Inventories, fixed assets, short term liabilities, long term liabilities, equity, revenues and expenses, inventory accounting procedures.

Learning Outcomes of Course

#	Learning Outcomes
1	At the end of this course, students will be able to Understand the main concepts about accounting
2	Determine the accounting balance, revenues and expenses.
3	Complete the accounting cycle.
4	Understand the main financial tables and use them correctly
5	Record necessary entries to the related documents.
6	Prepare main financial tables.
7	Interpret financial tables
8	To have knowledge about theoretical and practical information related to the field of health management and to be able to implement this knowledge

Course Syllabus

#	Subjects	Teaching Methods and Technics
1	Inventories	Lecture, discussion, presentation
2	Construction and maintenance costs, prepaid expenses and income accruals.	Lecture, discussion, presentation
3	Other current assets	Lecture, discussion, presentation
4	Fixed assets, trade receivables, other receivables	Lecture, discussion, presentation
5	Intangible fixed assets	Lecture, discussion, presentation
6	Tangible fixed assets	Lecture, discussion, presentation
7	Other fixed assets	Lecture, discussion, presentation
8	Mid term exam	exam

9	Short term liabilities	Lecture, discussion, presentation
10	Long term liabilities	Lecture, discussion, presentation
11	Equity	Lecture, discussion, presentation
12	Revenue as a concept and its characteristics, functioning of income accounts	Lecture, discussion, presentation
13	Gross sales, sales discounts, other revenues and expenses, extraordinary revenues and expenses	Lecture, discussion, presentation
14	Functioning of expense accounts, accounts about inventory	Lecture, discussion, presentation
15	Review	Lecture, discussion, presentation
16	Final Exam	exam

Course Syllabus

#	Material / Resources	Information About Resources	Reference / Recommended Resources
1	Genel Muhasebe, Orhan SEVİLENGÜL		
2	Genel Muhasebe, Yüksel KOÇ YALKIN		
3	Genel Muhasebe, Tugay YÜCEL		
4	Genel Muhasebe Problemleri, Ercan BEYAZITLI		

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	At the end of this course, students will be able to Understand the main concepts about accounting	9,10	1,2
2	Determine the accounting balance, revenues and expenses.	9,10	1,2
3	Complete the accounting cycle.	9,10	1,2
4	Understand the main financial tables and use them correctly	9,10	1,2
5	Record necessary entries to the related documents.	9,10	1,2
6	Prepare main financial tables.	9,10	1,2
7	Interpret financial tables	9,10	1,2
8	To have knowledge about theoretical and practical information related to the field of health management and to be able to implement this knowledge	9,10	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	3	42
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	1	1

8	Midterm Exam	1	1	1
9	Quiz	0	0	0
10	Homework	1	1	1
11	Midterm Project	0	0	0
12	Midterm Exercise	0	0	0
13	Final Project	1	1	1
14	Final Exercise	0	0	0
15	Preparation for Final Exam	1	1	1
16	Final Exam	1	1	1
				90