ACCOUNTING II

1	Course Title:	ACCOUNTING II
2	Course Code:	ISL1202
3	Type of Course:	Compulsory
4	Level of Course:	First Cycle
5	Year of Study:	1
6	Semester:	2
7	ECTS Credits Allocated:	5.00
8	Theoretical (hour/week):	3.00
9	Practice (hour/week):	0.00
10	Laboratory (hour/week):	0
11	Prerequisites:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Prof. Dr. Ümit Gücenme Gençoğlu
15	Course Lecturers:	Prof.Dr. Ümit GÜCENME GENÇOĞLU Prof.Dr. Aylin POROY ARSOY Prof.Dr. Ali ILDIR Prof.Dr. Sait Y. KAYGUSUZ Prof.Dr. Melek EKER Doç.Dr. Yasemin ERTAN Doç.Dr. Elif YÜCEL Dr.Öğr. Üyesi Fikri PALA
16	Contact information of the Course Coordinator:	umitgucenme@uludag.edu.tr 0224 294 10 47 Uludağ Üniversitesi İİBF İşletme Bölümü Görükle Bursa
17	Website:	
18	Objective of the Course:	Developing students in recording and reporting financial information according to basic accounting principles and Uniform Accounting System, Brief introduction of the innovations brought by the accounting standards applied in our country
19	Contribution of the Course to Professional Development:	To learn book records and recognize financial statements using the accounting technique, which is the language of businesses
20	Learning Outcomes:	

	1	Learning the records to be made during the period in order to prepare the balance sheet and income statement
	2	Learning the rules about recording and reporting of liquid assets
	3	Learning the rules regarding the registration and reporting of receivables and debts
	4	Learning the rules regarding the registration and reporting of fixed assets
	5	Understanding of equity items, profit and their importance
	6	Learning the rules regarding the recording and reporting of the company's income and expenses
	7	Recognition of the balance sheet and income statement prepared according to the Uniform Accounting System

	8	
	9	
	10	

21	Course Content:	

<div align="center">**Course Content:**</div>

Week	Theoretical	Practice
1	Operation of liquid assets accounts, checks received and issued	
2	Registration and reporting of foreign currencies and accounts linked to foreign currencies	
3	Stocks, bonds and other securities	
4	Recording and reporting of short and long-term securities	
5	Recording and reporting of short and long term trade and other receivables	
6	Definition of bond and policy, recording and reporting of transactions related to receivables with notes and rediscount	
7	Doubtful receivables and rediscount transactions, reporting of receivables	
8	Registration and reporting of tangible and intangible assets	
9	The calculation of depreciation by our tax	

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	4.00	56.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	20.00	20.00
Others	2	5.00	10.00
Final Exams	1	25.00	25.00
Total Work Load			153.00
Total work load/ 30 hr			5.10
ECTS Credit of the Course			5.00

(overlapping text from Course Content table:)
- 11 Operation of financial debt accounts, bank and other debts registration and reporting
- 12 Operation, registration and reporting of equity
- 13 Operation, registration and reporting of
- 14 Reflection system in Uniform Chart of Accounts, calculation of income-expense Income statement
- Materials: Aktuel, Bursa. Şükrü Dokur- Sait Kavousuz (2009), Finansal Muhasebe,

23	Assesment	

TERM LEARNING ACTIVITIES	NUMBER	WEIGHT
Midterm Exam	1	40.00
Quiz	0	0.00
Home work-project	0	0.00
Final Exam	1	60.00
Total	2	100.00
Contribution of Term (Year) Learning Activities to Success Grade		40.00
Contribution of Final Exam to Success Grade		60.00
Total		100.00

	Measurement and Evaluation Techniques Used in the Course	Face to face/online multiple choice/written exam

24	ECTS / WORK LOAD TABLE

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS

	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	1	2	2	1	5	1	4	2	4	1	3	1	0	0	0	0
ÖK2	2	3	3	4	1	2	2	3	4	3	5	4	0	0	0	0
ÖK3	3	4	3	3	4	2	1	3	2	5	4	1	0	0	0	0
ÖK4	3	4	2	1	3	3	4	2	5	5	4	3	0	0	0	0
ÖK5	5	2	3	3	4	1	2	3	5	4	2	1	0	0	0	0
ÖK6	3	2	5	5	4	1	3	5	4	1	3	5	0	0	0	0
ÖK7	5	5	5	5	5	5	5	5	5	5	5	5	0	0	0	0

LO: Learning Objectives   PQ: Program Qualifications

Contribution Level:	1 very low	2 low	3 Medium	4 High	5 Very High