

ACCOUNTING II

1	Course Title:	ACCOUNTING II
2	Course Code:	IIZ1302
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:	Dr. Öğr. Üyesi ŞÜKRÜ DOKUR
15	Course Lecturers:	Doç.Dr. Orhan BOZKURT
16	Contact information of the Course Coordinator:	sukrudokur@uludag.edu.tr Tel: 0224 29 41046
17	Website:	
18	Objective of the Course:	To acquaint students with basic concepts on accounting theory and practice in accordance with generally accepted accounting principles and basic accounting concepts- policies. This course is the continuation of General Accounting I course. The aim is to form background knowledge for future accounting courses. At the end of the semester, the students will be able to make the accounting of financial events in a company that might occur at a certain year and organize income statements and financial statements.
19	Contribution of the Course to Professional Development:	Accounts the financial events occurring in the enterprise, and can prepare the financial statements of the enterprise such as balance sheet and income statement.
20	Learning Outcomes:	
	1	Students completing this course; Define and categorize accounting, explain for whom and for what accounting produce information, set the importance of accounting for business management
	2	Explain the quality of active and passive accounts, balance sheet, income statement and cost accounting, their classification, functioning and relationship.
	3	Explain how basic concepts, principles and hypothesis of accounting direct accounting practices.
	4	Explain the process of accounting in a business and relate general accounting and records with other accounting systems
	5	Keep record of interm accounts of any company and question these records when necessary and find out the mistakes in accounting and fix them
	6	Do the accounting transactions at the beginning of the year, during the year and at the end of the year; and analyze the financial structure of the company at the at end of the year and the profit/loss relationship.

		7	Determine appropriate accounts from Uniform Accounting Plan and record any financial event or transaction.		
		8	Organize the balance sheet and income statement of any business, and interpret the financial structure of the company by looking at these financial statements.		
		9			
		10			
21	Course Content:				
	Course Content:				
Week	Theoretical		Practice		
1	Deposit and secured transactions				
2	Advance payment procedures				
3	Pay roll and its accounting				
4	Pay roll and its accounting				
5	Fixed asset transactions				
6	Amortization and accounting in fixed assets				
7	Commercial debts				
8	LESSON REPEATING				
9	Equity capital accounts s				
10	Income- expense accounts and closing cost accounts and setting up activity results (profit/loss at the end of the term)				
Activites			Number	Duration (hour)	Total Work Load (hour)
12	Theoretical		14	3.00	42.00
Practicals/Labs			0	0.00	0.00
14	Self study and preparation		14	3.00	42.00
Homeworks			0	0.00	0.00
Projects			0	0.00	0.00
Materials:			İşletmeler İçin Genel Muhasebe, Sakarya Yayıncılık, 1999		
Field Studies			0	0.00	0.00
Midterm exams			Kıtabevi, 16.Baskı, Ankara, 2007	26.00	26.00
Others			0	0.00	0.00
23	Final Exams		1	40.00	40.00
Total Work Load					176.00
Total work load/ 30 hr		R			5.00
ECTS Credit of the Course					5.00
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			Online multiple-choice/ online written exam/ 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	4	3	0	3	0	3	4	3	4	2	4	5	0	0	0	0
ÖK2	3	4	3	4	3	3	4	3	4	1	3	5	0	0	0	0
ÖK3	4	3	4	3	4	4	4	4	4	2	4	5	0	0	0	0
ÖK4	3	3	4	2	3	4	4	3	4	2	4	5	0	0	0	0
ÖK5	4	5	4	4	3	3	4	5	4	2	5	3	0	0	0	0
ÖK6	3	4	3	4	4	4	4	3	3	2	5	4	0	0	0	0
ÖK7	5	4	4	4	4	4	4	4	3	1	5	4	0	0	0	0
ÖK8	4	3	4	4	4	4	4	4	3	1	4	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				