

## ADVANCED FINANCIAL ACCOUNTING

1	Course Title:	ADVANCED FINANCIAL ACCOUNTING
2	Course Code:	IMD5120
3	Type of Course:	Optional
4	Level of Course:	Second Cycle
5	Year of Study:	1
6	Semester:	2
7	ECTS Credits Allocated:	6.00
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:	Dr.Öğr.Üyesi Şükrü DOKUR sukrudokur@uludag.edu.tr Tel: 0224 29 41046
17	Website:	
18	Objective of the Course:	To acquaint students with the functions of accounting in companies and thus, provide healthy and reliable operation of accounting process and to educate members of profession who can comprehend the accounting and taxation practices in business life as well as the requirements and innovations, and who are entrepreneurial and have analytical thinking skills.
19	Contribution of the Course to Professional Development:	Ensures the healthy and reliable operation of accounting transactions.
20	Learning Outcomes:	
	1	Students completing this course; Learn financial accounting and implement the mid-period and period-end transactions about financial accounting both theoretically and in practice.
	2	Comprehend the basic concepts, objectives of the company and its relation with the environment, company functions and the relationship between them; and have communication skills.
	3	Know Turkish Judicial System and the commercial legislation that the company is subject to.
	4	Identify and use the documents used in business life.
	5	Do Social Security transactions and tax calculations; process accounting documents and make out declarations.
	6	Comprehend cost and finance information and analyze financial statements, organize and interpret these analyses in computer environment.
	7	Do calculations in professional and commercial area.

	8	Learn the accounting programmes used in practice in computer environment and use it; acquaint themselves with obtaining numeric data and processing these data.
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21	Course Content:	
	<b>Course Content:</b>	
Week	Theoretical	Practice
1	Year-end transactions and reporting in accounting, types and structures of basic and auxiliary financial statement.	
2	Principles and Rules of forming balance sheet and income statement	
3	The concept of provisional account and its practice	
4	Calculation of net period profit or loss (market profit- financial profit concepts)	
5	Memorandum accounts and correction of irregular entries	
6	Cost calculations with 7/A and 7/B	
7	Cost calculations with 7/A and 7/B	
8	Lesson repeating	
9	Forming and implementing balance sheet	
10	Forming and implementing income statement	
11	Forming and implementing flow of funds statements	
12	Forming and implementing flow of cash statements	
13	Forming and implementing net working capital resource utilization statement	
14	Statement of cost of goods sold, statement of changes in equity and forming and implementing statement of profit appropriation	
22	Textbooks, References and/or Other Materials:	Cengiz Erdamar, Feryal Orhon Basık, Finansal Muhasebe ve Tek Düzen Muhasebe Sistemi, İstanbul, Arıkan Yayınevi, 2006. Prof.Dr. Vasfi Haftacı, (2010), İşletmelerde Finansal Çözümleme, Umuttepe Yayınları
23	Assesment	
<b>TERM LEARNING ACTIVITIES</b>		<b>NUMBE R</b>
Midterm Exam		0
Quiz		0
Home work-project		0

