

ACCOUNTING PRACTICE-II

1	Course Title:	ACCOUNTING PRACTICE-II	
2	Course Code:	MVUS032	
3	Type of Course:	Optional	
4	Level of Course:	Short Cycle	
5	Year of Study:	2	
6	Semester:	4	
7	ECTS Credits Allocated:	3.00	
8	Theoretical (hour/week):	1.00	
9	Practice (hour/week):	2.00	
10	Laboratory (hour/week):	0	
11	Prerequisites:		
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Dr. Öğr. Üyesi MELTEM ALTIN	
15	Course Lecturers:	MYO'ların Yönetim Kurullarının görevlendirdiği öğretim elemanları	
16	Contact information of the Course Coordinator:	Öğr. Gör. Dr. Meltem Altın meltemaltin@uludag.edu.tr B.U.Ü. Orhaneli MYO 0(224)294 26 86	
17	Website:		
18	Objective of the Course:	Learning the types of financial statements, the preparation process, and gaining knowledge in the preparation of the balance sheet, income statement, and supplementary financial statements	
19	Contribution of the Course to Professional Development:	Developing skills in the preparation, interpretation, and evaluation of financial statements in assessing business performance	
20	Learning Outcomes:		
		1	Gaining knowledge of the types and structures of financial statements
		2	Acquiring knowledge of the principles and rules governing financial statements
		3	Being able to prepare the balance sheet and income statement
		4	Being able to prepare supplementary financial statements
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21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	
1	Reporting in accounting, types and structures of financial statements	Accounting examples and applications	
2	Principles and rules of the balance sheet and income statement	Accounting examples and applications	

3	The concept and applications of period-adjusting accounts	Accounting examples and applications
4	Calculating net profit and loss for the period (concepts of commercial profit and taxable profit)	Accounting examples and applications
5	Cost accounting with the 7/A and 7/B options	Accounting examples and applications
6	Preparation of the trial balance and final trial balance	Trial balance and final trial balance applications
7	Gaining knowledge of the balance sheet	Balance sheet applications
8	Gaining knowledge of the income statement	Income statement applications
9	Gaining knowledge of the cost of sales statement	Cost of sales statement applications
10	Gaining knowledge of the funds flow statement	Funds flow statement applications
11	Gaining knowledge of the cash flow statement	Cash flow statement applications
12	Gaining knowledge of the statement of changes in equity	Statement of changes in equity applications
13	Gaining knowledge of the profit distribution statement	Profit distribution statement applications
14	Gaining knowledge of the net working capital change statement	Net working capital change statement applications

22	Textbooks, References and/or Other Materials:	Prof. Dr. Orhan Sevilengül, Genel Muhasebe, Gazi Kitabevi, Ankara
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Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical		14	2.00	28.00
Practicals/Labs		14	2.00	28.00
Self study and preperation		14	2.00	28.00
23 Assessment				
Homeworks		1	2.00	2.00
Projects	R	0	0.00	0.00
Field Studies		0	0.00	0.00
Quiz		0	0.00	0.00
Midterm exams	0	0	10.00	10.00
Others		0	0.00	0.00
Final Exams	1	0	10.00	10.00
Total Work Load				92.00
Contribution of Term (Year) Learning Activities to Total Work load/ 30 hr		40.00		3.07
ECTS Credit of the Course				3.00
Contribution of Final Exam to Success Grade		60.00		
Total		100.00		
Measurement and Evaluation Techniques Used in the Course		Measurement and evaluation is carried out according to the principles of Bursa uludag University Associate and Undergraduate Education Regulation.		

24	ECTS / WORK LOAD TABLE
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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	5	0	4	0	0	0	0	0	0	0	5	0	0	0	0	0

ÖK2	5	0	4	0	0	0	0	0	0	0	5	0	0	0	0	0
ÖK3	4	0	5	0	0	0	0	0	0	0	4	0	0	0	0	0
ÖK4	4	0	5	0	0	0	0	0	0	0	4	0	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							