

INTERMEDIATE ACCOUNTING

1	Course Title:	INTERMEDIATE ACCOUNTING	
2	Course Code:	IIS4303	
3	Type of Course:	Optional	
4	Level of Course:	First Cycle	
5	Year of Study:	4	
6	Semester:	7	
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:	Yo	
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Doç. Dr. ORHAN BOZKURT	
15	Course Lecturers:	Yrd.Doç.Dr. Orhan BOZKURT	
16	Contact information of the Course Coordinator:	obozkurt@uludag.edu.tr 224 2942695	
17	Website:		
18	Objective of the Course:	To acquaint students with physical inventory, book inventory, inventory and valuation: liquid assets, fixed assets, short term liabilities, long term liabilities, equities, income and expenditure accounts, arrangement of basic financial statements: balance sheet and income statement, market profit and financial profit and case studies.	
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	Students completing this course; Define inventory and valuation methods.
		2	Use the most appropriate valuation method for accounts.
		3	Identify mistakes in accounting with year-end procedures
		4	After fixing the mistakes and after valuation, s/he can rearrange the balance.
		5	Arrange balance sheet .
		6	Expertise in all kinds of corrections in year-end transactions
		7	Arrange income statement at year-end.
		8	To be able to prepare financial statements.
		9	
		10	
21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	

1	Reasons that require accounting final transactions.	
2	Definition of inventory, valuation rules	
3	Cash box, cheques received, inventory and valuation of ban accounts	
4	Equities, inventory and valuation of bill of Exchange and bills receivable	
5	Receipts and inventory and valuation of various receivable accounts	
6	Inventory and valuation of accounts related to value added tax	
7	Inventory and valuation of commercial commodity accounts	
8	LESSON-REPEATING	
9	Inventory and valuation of tangible and intangible fixed assets	
10	Corrections and correction records in fixed asset accounts	
11	Inventory and valuation of short and long term liabilities	
12	Inventory and valuation of equity capital accounts	
13	Inventory and valuation of expense and income accounts.	
14	Calculation and accounting process of advance taxes in companies.	

22	Textbooks, References and/or Other Materials:	Muhasebede Dönemsonu İşlemleri (TMS ve TFRS uyumlu), Cemal Elitaş, Mehmet Erkan, Ekin yayınevi, Bursa, 2010. Dönemsonu Muhasebe İşlemleri, Mehmet Ali Feyiz, Murathan yayınevi, 2009.
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23	Assesment	
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TERM LEARNING ACTIVITIES	NUMBE R	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	
24	ECTS / WORK LOAD TABLE

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	3.00	42.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	26.00	26.00
Others	0	0.00	0.00
Final Exams	1	40.00	40.00
Total Work Load			150.00
Total work load/ 30 hr			5.00
ECTS Credit of the Course			6.00

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	3	2	2	3	2	4	2	3	3	1	4	5	0	0	0	0
ÖK2	3	3	3	3	3	4	3	3	3	1	4	5	0	0	0	0
ÖK3	3	3	3	3	3	4	3	3	3	2	4	5	0	0	0	0
ÖK4	3	3	3	3	3	4	3	3	3	1	4	5	0	0	0	0
ÖK5	3	3	3	3	3	4	3	3	3	2	4	5	0	0	0	0
ÖK6	3	2	3	3	3	4	3	3	3	1	4	5	0	0	0	0
ÖK7	0	3	3	3	3	4	3	3	3	2	4	5	0	0	0	0
ÖK8	0	3	3	3	3	4	3	3	3	2	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			