

FINANCIAL ACCOUNTING

1	Course Title:	FINANCIAL ACCOUNTING
2	Course Code:	IIS4305
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:	No
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 tel:2242942645
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:	
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:			
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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	Arrangement and practice of Trial balance			
Activites		Number	Duration (hour)	Total Work Load (hour)
8	LESSON-REPEATING	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
10	Forming and implementing income statement	14	3.00	42.00
Homeworks		0	0.00	0.00
Projects		0	0.00	0.00
12	Forming and implementing flow of cash	0	0.00	0.00
Field Studies		0	0.00	0.00
13	Forming and implementing net working capital resource utilization statement	1	26.00	26.00
Others		0	0.00	0.00
Final Exams	Changes in equity and forming and implementing statement of profit	1	40.00	40.00
Total Work Load				150.00
Total work load/ 30 hr				5.00
ECTS Credit of the Course				6.00
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			
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

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