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| ***ÇAĞ UNIVERSITY******FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES*** |
| **Code** | **Course Title** | **Credit** | **ECTS** |
| **MAN 204** | Financial Accounting | 3 (3-0-0) | **6** |
| **Prerequisites** | **None** |
| **Language of Instruction** | English  | **Mode of Delivery**  | **Face to Face** |
| **Type and Level of Course** | **Compulsory/2.Year/Spring Semester EQF- Level 4** |
| **Lecturers** | **Name(s)**  | Lecture Hours | Office Hours | **Contacts** |
| **Course Coordinator** | Dr. Canol Kandemir | Thursday 13:25-15:40 | Thursday 9-10 | ckandemir@cag.edu.tr |
| **Course Objective**  | **The course aims to provide students with the ability to record commercial transactions by means of accounting software and obtain basic financial statements.** |
| **Learning Outcomes of the Course** |  | The course aims to provide students with the ability to record, classify and summarize major financial and commercial transactions within the framework of the basic accounting cycle. | **Relationship** |
| Prog. Output | **Net Effect** |
| 1 | apply the rules of recording asset, liability, and owners’ equity accounts on accounting books. | 2  | 5  |
| 2 | comment on all current accounts and on major fixed assets. | 2  | 5  |
| 3 | comment on short-term and long-term liability accounts and major owners’ equity accounts. | 2  | 5  |
| 4 | comment on major income and expense accounts. | 2  | 5  |
| 5 | make a general evaluation of the operations results and financial position by analyzing financial statements. | 2  | 5  |
| **Course Description: The course focuses on how companies prepare financial statements for financial information users. In a similar manner with real-life financial statement preparers (i.e. accountants), students are directed to practice principles and rules of accounting for the purpose of obtaining primary financial statements. After the preparation phase, students try to make overall interpretations with a fast look at those statements.** |
| **Course Contents:( Weekly Lecture Plan )** |
| **Weeks** | **Topics** | **Preparation** | **Teaching Methods** |
| **1** | Current Liabilities | Textbook Ch. 8 | Theory and Applications |
| **2** | Current Liabilities | Textbook Ch. 8 | Theory and Applications |
| **3** | Current Liabilities | Textbook Ch. 8 | Theory and Applications |
| **4** | Long Term Liabilities | Textbook Ch. 11 | Theory and Applications |
| **5** | Long Term Liabilities | Textbook Ch. 11 | Theory and Applications |
| **6** | Long Term Liabilities | Textbook Ch. 11 | Theory and Applications |
| **7** | Shareholders’s Equity | Textbook Ch. 12 | Theory and Applications |
| **8** | Shareholders’s Equity | Textbook Ch. 12 | Theory and Applications |
| **9** | Shareholders’s Equity | Textbook Ch. 12 | Theory and Applications |
| **10** | Monography | - | Applications |
| **11** | Monography | - | Applications |
| **12** | Monography | - | Applications |
| **13** | Monography | - | Applications |
| **14** | Monography | - | Applications |
| **REFERENCES** |
| **Textbook** | **Sayarı, Mehmet, Financial Accounting based on the Uniform Accounting System, Gazi Kitabevi, September 2003, ISBN:975-731-3270** |
| **Related Links** | [**www.tmsk.org.tr**](http://www.tmsk.org.tr)**,**[**www.turmob.org.tr**](http://www.turmob.org.tr)**,**[**www.tmud.org.tr**](http://www.tmud.org.tr)**,www.ismmmo.org.tr, www.mersinsmmmo.org.tr** |
| **Recommended Reading** | **Ergül, Nuray, Finansal Accounting for Non-Profesional Users, Beta Yayınevi, October 2007, ISBN:975-295-7072.** |
| **Material Sharing** | **If required, additional learning materials and presentation outputs are accessible in the Student Automation System on Çağ University Web Site.**  |
| **ASSESSMENT METHODS** |
| **Activities** | **Number** | **Effect** | **Notes** |
| **Midterm Exam** | **1** | **40%** |  |
| **Final Exam** | **1** | **60%** |  |
| **Homework** |  | **-** |  |
| **Effect of The Activities** |  | **40%** |  |
| **Effect of The Final Exam** |  | **60%** |  |
| **ECTS TABLE** |
| **Contents** | **Number** | **Hours** | **Total** |
| **Hours in Classroom**  | **14** | **3** | **42** |
| **Hours out Classroom** | **12** | **8** | **96** |
| **Homeworks** | **-** | **-** | **-** |
| **Implementation** | **-** | **-** | **-** |
| **Quizzes** | **-** | **-** | **-** |
| **Midterm Exam** | **1** | **20** | **20** |
| **Fieldwork** | **-** | **-** | **-** |
| **Final Exam** | **1** | **30** | **30** |
| **Total****Total / 30****ECTS Credit** | **188** |
| **=188/30=6,26** |
| **6** |
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