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| ***ÇAĞ UNIVERSITY***  ***FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES*** | | | | | | | | | | | | | | | | | | | | | | | |
| **Code** | | | | **Course Title** | | | | | | | | | | | | **Credit** | | | | | **ECTS** | | |
| **MAN 203** | | | | Principles of 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/Fall Semester EQF- Level 3** | | | | | | | | | | | | | | | |
| **Lecturers** | | | | | **Name(s)** | | | | | | | Lecture Hours | | | | | Office Hours | | | | **Contacts** | | |
| **Course Coordinator** | | | | | Dr. Canol Kandemir | | | | | | | Tu: 9.40 -12.30 | | | | | Tu: 14-16 | | | | ckandemir@cag.edu.tr | | |
| **Course Objective** | | | | | An introduction to the science of accounting. Basic concepts of accounting. Fundamentals of book-keeping. Double-entry book-keeping system. Recording business transactions. Cash and credit transactions. Journal and ledger, balance of accounts. Effective use of accounting data.. | | | | | | | | | | | | | | | | | | |
| **Learning Outcomes of the Course** | |  | Students who have completed the course successfully should be able to | | | | | | | | | | | | | | | | | **Relationship** | | | |
| Prog. Output | | | **Net Effect** |
| 1 | recall the historical foundations of accounting and to restate the importance and uses of accounting in economic and commercial life. | | | | | | | | | | | | | | | | | 2 | | | 5 |
| 2 | identify the concept of ledger account and double entry system, make journal entries of transactions, and classify those transactions in the ledger. | | | | | | | | | | | | | | | | | 2 | | | 5 |
| 3 | draw trial balances before and after year-end accounting adjustments and able to prepare a firm’s income statement and balance sheet. | | | | | | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| 4 | apply the rules of recording asset, liability, and owners’ equity accounts on accounting books. | | | | | | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| 5 | comment on all current accounts and on major fixed assets. | | | | | | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| 6 | comment on short-term and long-term liability accounts and major owners’ equity accounts. | | | | | | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| 7 | comment on major income and expense accounts. | | | | | | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| 8 | make a general evaluation of the operations results and financial position by analyzing financial statements. | | | | | | | | | | | | | | | | | 2 & 3 & 4 | | | 5 & 4 & 3 |
| **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** | Business Activities and the Role of Accounting | | | | | | | | | | | | Textbook Ch. 1 | | | | | | **Theory and Applications** | | | | |
| **2** | The Accounting Cycle | | | | | | | | | | | | Textbook Ch. 2 | | | | | | **Theory and Applications** | | | | |
| **3** | Completing the Accounting Cycle | | | | | | | | | | | | Textbook Ch. 3 | | | | | | **Theory and Applications** | | | | |
| **4** | Financial Statements | | | | | | | | | | | | Textbook Ch. 6 | | | | | | **Theory and Applications** | | | | |
| **5** | Financial Statements | | | | | | | | | | | | Textbook Ch. 6 | | | | | | **Theory and Applications** | | | | |
| **6** | Current Assets | | | | | | | | | | | | Textbook Ch. 7 | | | | | | **Theory and Applications** | | | | |
| **7** | Current Assets | | | | | | | | | | | | Textbook Ch. 7 | | | | | | **Theory and Applications** | | | | |
| **8** | Current Assets | | | | | | | | | | | | Textbook Ch. 7 | | | | | | **Theory and Applications** | | | | |
| **9** | Merchandise Transactions | | | | | | | | | | | | Textbook Ch. 4 | | | | | | **Theory and Applications** | | | | |
| **10** | Merchandise Transactions | | | | | | | | | | | | Textbook Ch. 4 | | | | | | **Theory and Applications** | | | | |
| **11** | Merchandise Transactions | | | | | | | | | | | | Textbook Ch. 4 | | | | | | **Theory and Applications** | | | | |
| **12** | Inventories | | | | | | | | | | | | Textbook Ch. 5 | | | | | | **Theory and Applications** | | | | |
| **13** | Inventories | | | | | | | | | | | | Textbook Ch. 5 | | | | | | **Theory and Applications** | | | | |
| **14** | Measures of Operating Capacity | | | | | | | | | | | | Textbook Ch. 10 | | | | | | **Theory and 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%** | | | |  | | | | | | | | | |
| **Quizzes** | | | | | | | **-** | | | **-** | | | |  | | | | | | | | | |
| **Homework** | | | | | | | **-** | | | **-** | | | |  | | | | | | | | | |
| ***Effect of The Activities*** | | | | | | | **1** | | | **40%** | | | |  | | | | | | | | | |
| ***Effect of The Final Exam*** | | | | | | | **1** | | | **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** | |