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| SYLLABUS  Faculty of Economics and Administrative Sciences | | | | | | | | | | | | | | |
| Course Code | | | **Course Title** | | | | | | **Credits** | | | | ECTS Value | |
| MAN 203 | | | Principles of Accounting | | | | | | 3 (3-0-0) | | | | 6 | |
| Prerequisite Courses: | | | None | | | | | | | | | | | |
| Course Language: | | | English | | | **Course Delivery Mode:** | | | | Face to Face | | | | |
| Course Type and Level: | | | Compulsory/2.Year/Fall Semester EQF- Level 3 | | | | | | | | | | | |
| Instructor's Title, Name, and Surname | | | | | | **Course Hours** | | | **Office Hours** | | | Contact | | |
| Dr. Canol Kandemir | | | | | | Tu: 9.40 -12.30 | | | Tu: 14-16 | | | ckandemir@cag.edu.tr | | |
| Course Coordinator: | | | Dr. Canol Kandemir | | | | | | | | | | | |
| Course Objective  This course aims at teaching to keep record of, classify and summarize major commercial and financial transactions related mainly to current assets within the context of the accounting process after conveying accounting information in general. | | | | | | | | | | | | | | |
| Course Learning Outcomes | Upon successful completion of this course, the student will be able to; | | | | | | | | | Relations | | | | |
| Program Outcomes | | | | Net Contribution |
| 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 | | make an overall comment on all current accounts and on major fixed assets. | | | | | | | 2 & 3 & 4 | | | | 5 & 4 & 3 |
| 6 | | make an overall comment on short-term and long-term liability accounts and major owners’ equity accounts. | | | | | | | 2 & 3 & 4 | | | | 5 & 4 & 3 |
| 7 | | Make an overall comment comment on major income and expense accounts. | | | | | | | 2 & 3 & 4 | | | | 5 & 4 & 3 |
|  | 8 | | make an overall anaysis of the operations results and financial position by analyzing financial statements. | | | | | | | 2 & 3 & 4 | | | | 5 & 4 & 3 |
| Course Content: | | | 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 Schedule (Weekly Plan) | | | | | | | | | | | | | | |
| Week | | **Topic** | | | | | **Preparation** | | | | Teaching Methods and Techniques | | | |
| 1 | | Business Activities and the Role of Accounting | | | | | Textbook Ch. 1 | | | | Instructor Presentation | | | |
| 2 | | The Accounting Cycle | | | | | Textbook Ch. 1 | | | | Instructor Presentation | | | |
| 3 | | Completing the Accounting Cycle | | | | | Textbook Ch. 1 | | | | Instructor Presentation | | | |
| 4 | | Financial Statements | | | | | Textbook Ch. 1 | | | | Instructor Presentation | | | |
| 5 | | Financial Statements | | | | | Textbook Ch. 1 | | | | Instructor Presentation | | | |
| 6 | | Financial Statements | | | | | Textbook Ch. 1 | | | | Instructor Presentation | | | |
| 7 | | Current Assets | | | | | Textbook Ch. 2 | | | | Group and Role Playing Studies | | | |
| 8 | | Midterm Exam | | | | | Previous Chapters | | | | - | | | |
| 9 | | Midterm Exam | | | | | Previous Chapters | | | | - | | | |
| 10 | | Current Assets | | | | | Textbook Ch. 2 | | | | Group and Role Playing Studies | | | |
| 11 | | Current Assets | | | | | Textbook Ch. 2 | | | | Group and Role Playing Studies | | | |
| 12 | | Current Assets | | | | | Textbook Ch. 2 | | | | Group and Role Playing Studies | | | |
| 13 | | Uniform Chart of Accounts | | | | | Textbook Ch. 4 | | | | Instructor Presentation | | | |
| 14 | | Revenues | | | | | Textbook Ch. 6 | | | | Group and Role Playing Studies | | | |
| 15 | | Expenses | | | | | Textbook Ch. 6 | | | | Group and Role Playing Studies | | | |
| 16 | | Monography | | | | | Previous Chapters | | | | Case Study | | | |
| 17 | | Final Exam | | | | | Previous Chapters | | | | - | | | |
| 18 | | Final Exam | | | | | Previous Chapters | | | | - | | | |
| Course Resources | | | | | | | | | | | | | | |
| Textbook: | | | | “Financial Accounting based on the Uniform Accounting System”, Sayarı, Mehmet, Gazi Kitabevi, September 2003, ISBN:975-731-3270 | | | | | | | | | | |
| Recommended References: | | | | “Finansal Accounting for Non-Profesional Users”, Ergül, Nuray, Beta Yayınevi, October 2007, ISBN:975-295-7072. | | | | | | | | | | |
| Course Assessment and Evaluation | | | | | | | | | | | | | | |
| Activities | | | | **Number** | **Percentile** | | | Notes | | | | | | |
| Midterm Exam | | | | 1 | 25% | | |  | | | | | | |
| Quizzes | | | | 2 | 25% | | |  | | | | | | |
| Project | | | | - | - | | |  | | | | | | |
| Assignment | | | | - | - | | |  | | | | | | |
| Presentation | | | | - | - | | |  | | | | | | |
| Portfolio | | | | - | - | | |  | | | | | | |
| Final | | | | 1 | 50% | | |  | | | | | | |
| ECTS Table | | | | | | | | | | | | | | |
| Content | | | | | **Number** | | | **Hours** | | | | | Total | |
| Course Duration | | | | | 14 | | | 3 | | | | | 42 | |
| Out-of-Class Study | | | | | 10 | | | 5 | | | | | 50 | |
| Quizzes | | | | | 2 | | | 20 | | | | | 40 | |
| Assignment | | | | | - | | | - | | | | | - | |
| Presentation | | | | | - | | | - | | | | | - | |
| Project | | | | | - | | | - | | | | | - | |
| Midterm Exam (Midterm Exam Duration + Midterm Exam Preparation) | | | | | 1 | | | 20 | | | | | 20 | |
| Final Exam (Final Exam Duration + Final Exam Preparation) | | | | | 1 | | | 30 | | | | | 30 | |
| Total: | | | | | | | | | | | | | 182 | |
| Total / 30: | | | | | | | | | | | | | 182/30=6,06 | |
| ECTS Credit: | | | | | | | | | | | | | 6 | |

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| Past Term Achievements | |
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