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| SYLLABUSFaculty of Economics and Administrative Sciences |
| Course Code | **Course Title** | **Credits** | ECTS Value |
| MAN 204 | Financial 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/Spring 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 ObjectiveThe course aims to provide students with the ability to record, classify and summarize major financial and commercial transactions relating mainly to non-current assets, liabilities ans owners’ equity within the framework of the accounting process |
| Course Learning Outcomes | Upon successful completion of this course, the student will be able to; | Relations |
| Program Outcomes | Net Contribution |
| 1 | draw up proforma financial statements within the accounting cycle. | 2  | 5  |
| 2 | make a short essay on all current accounts and on major fixed assets as a whole. | 2  | 5  |
| 3 | make a short essay on short-term and long-term liability accounts and major owners’ equity accounts as a whole. | 2 & 3 & 4 | 5 & 4 & 3 |
| 4 | make a short essay on major income and expense accounts. | 2 & 3 & 4 | 5 & 4 & 3 |
| 5 | make a general analyis of the operations results and financial position with the help of financial statements as a whole. | 2 & 3 & 4 | 5 & 4 & 3 |
| Course Content: | This 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 | Non-Current Assets | Textbook Ch. 3 | Instructor Presentation |
| 2 | Non-Current Assets | Textbook Ch. 3 | Group and Role Playing Studies |
| 3 | Non-Current Assets | Textbook Ch. 3 | Group and Role Playing Studies |
| 4 | Current Liabilities | Textbook Ch. 4 | Instructor Presentation |
| 5 | Current Liabilities | Textbook Ch. 4 | Group and Role Playing Studies |
| 6 | Current Liabilities | Textbook Ch. 4 | Group and Role Playing Studies |
| 7 | Long Term Liabilities | Textbook Ch. 4 | Instructor Presentation |
| 8 | Midterm Exam | Previous Chapters | - |
| 9 | Midterm Exam | Previous Chapters | - |
| 10 | Long Term Liabilities | Textbook Ch. 4 | Group and Role Playing Studies |
| 11 | Long Term Liabilities | Textbook Ch. 4 | Group and Role Playing Studies |
| 12 | Shareholders’s Equity | Textbook Ch. 5 | Instructor Presentation |
| 13 | Shareholders’s Equity | Textbook Ch. 5 | Group and Role Playing Studies |
| 14 | Shareholders’s Equity | Textbook Ch. 5 | Group and Role Playing Studies |
| 15 | Monography | - | Case Study |
| 16 | Monography | - | 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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