

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.ed u.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%	

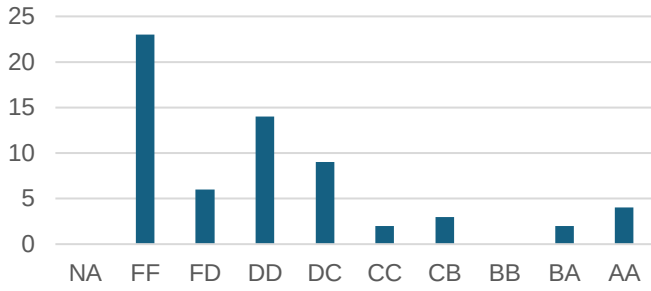
ECTS Table

Content	Number	Hours	Total
Course Duration	14	3	42
Out-of-Class Study	10	5	50

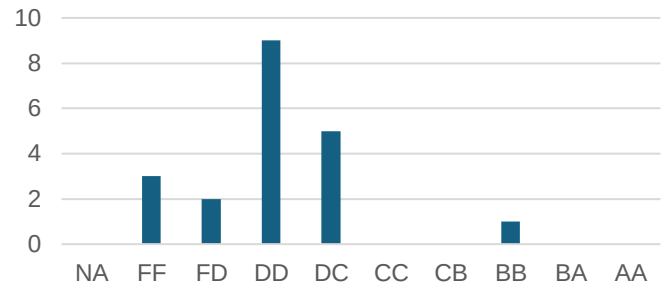
Quizzes	2	20	40
Assignment	-	-	-
Presentation	-	-	-
Project	-	-	-
Midterm Exam (Midterm Exam Duration + Midterm Exam Preparation)	1	20	20
Final Exam (Final Exam Duration + Final Exam Preparation)	1	30	30
Total:			182
Total / 30:			182/30=6,06
ECTS Credit:			6

Past Term Achievements

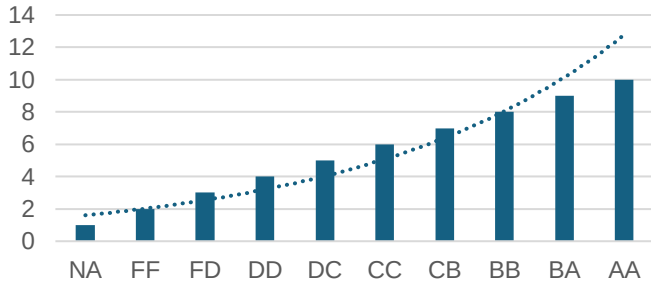
2024-2025 Fall Semester
MAN 203 Principles of Accounting



2023-2024 Fall Semester
MAN 203 Principles of Accounting



2025-2026 Fall Semester
MAN 203 Principles of Accounting



2026-2027 Fall Semester
MAN 203 Principles of Accounting

