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| ***CAG UNIVERSITY***  ***VOCATIONAL SCHOOL*** | | | | | | | | | | | | | | | | | | | |
| **Code** | | | **Course Name** | | | | | | | | | | **Credits** | | | | **ECTS** | | |
| MUH 102 | | | Financial Accounting | | | | | | | | | | 2 (2-0-2) | | | | 7 | | |
| **Prerequisite Courses** | | | | | | | No | | | | | | | | | | | | |
| **Course Language** | | | | | | | Turkish | | **Lesson Teaching Style** | | | | | Face | | | | | |
| **Course Type / Level** | | | | | | | Compulsory / 1st Year / Spring Semester | | | | | | | | | | | | |
| **Faculty Members** | | | | **Title & Name Surname** | | | | | **Class Time** | | | | **Meeting Hours** | | | | **Communication** | | |
| **Course Coordinator** | | | | Assist. Prof. Dr. Süreyya YILMAZ ÖZEKENCİ | | | | | Monday 13.25-14:55 | | | | Thurs. 13.30-16.00 | | | | [sureyyayilmaz@cag.edu.tr](mailto:sureyyayilmaz@cag.edu.tr) | | |
| **Course Objectives** | | | | This course aims to teach students the recording, classification and summarization of important business and financial transactions within the accounting process. | | | | | | | | | | | | | | | |
| **Learning Outcomes** | |  | A student who successfully completes the course; | | | | | | | | | | | | | **Relations** | | | |
| **Prog. Outputs** | | | **Net Contribution** |
| 1 | It can apply the registration rules to active and passive accounts on the legal books. | | | | | | | | | | | | | 1,6 | | | 5,4 |
| 2 | Can comment on important current and non-current assets. | | | | | | | | | | | | | 1,6 | | | 5,4 |
| 3 | Comment on significant foreign resources and own resources. | | | | | | | | | | | | | 1,6 | | | 5,4 |
| 4 | Comment on important income and expense accounts | | | | | | | | | | | | | 1,6 | | | 5,4 |
| 5 | By analyzing the financial statements, they can make an overview of the results of the activities and the financial situation. | | | | | | | | | | | | | 1,6 | | | 5,4 |
| **Course Description:** This course focuses on how companies prepare financial statements. In the same way that professional accountants do, students are encouraged to apply the accounting rules and principles required to obtain financial statements. After preparing the financial statements, students are directed to make a general evaluation. | | | | | | | | | | | | | | | | | | | |
| **Course Descriptions:( Weekly Lesson Plan)** | | | | | | | | | | | | | | | | | | | |
| **Week** | **Topic** | | | | | | | | | **Preparation** | | | | | **Learning Activities and Teaching Methods** | | | | |
| 1 | Ready Values and Securities | | | | | | | | | Textbook-Chapter 6 | | | | | Theory and Applications | | | | |
| 2 | Ready Values and Securities | | | | | | | | | Textbook-Chapter 6 | | | | | Theory and Applications | | | | |
| 3 | Receivables | | | | | | | | | Textbook-Chapter 7 | | | | | Theory and Applications | | | | |
| 4 | Receivables | | | | | | | | | Textbook-Chapter 7 | | | | | Theory and Applications | | | | |
| 5 | Merchandise | | | | | | | | | Textbook-Chapter 8 | | | | | Theory and Applications | | | | |
| 6 | Merchandise | | | | | | | | | Textbook-Chapter 8 | | | | | Theory and Applications | | | | |
| 7 | Fixed Assets | | | | | | | | | Textbook-Chapter 9 | | | | | Theory and Applications | | | | |
| 8 | Fixed Assets | | | | | | | | | Textbook-Chapter 9 | | | | | Theory and Applications | | | | |
| 9 | Financial Debts | | | | | | | | | Textbook-Chapter 10 | | | | | Theory and Applications | | | | |
| 10 | Financial Debts | | | | | | | | | Textbook-Chapter 10 | | | | | Theory and Applications | | | | |
| 11 | Commercial and Other Debts | | | | | | | | | Textbook-Chapter 11 | | | | | Theory and Applications | | | | |
| 12 | Equity | | | | | | | | | Textbook-Chapter 12 | | | | | Theory and Applications | | | | |
| 13 | Income and Expenses | | | | | | | | | Textbook-Chapter 13 | | | | | Theory and Applications | | | | |
| 14 | Monograph | | | | | | | | | - | | | | | Applications | | | | |
| **RESOURCES** | | | | | | | | | | | | | | | | | | | |
| Textbook | | | | | **Tanis, V. and Berikol, B. (2018). General Accounting for Vocational Schools, Karahan Bookstore** | | | | | | | | | | | | | | |
| WEB Addresses | | | | | [**www.tmsk.org.tr,www.turmob.org.tr,www.tmud.org.tr,www.ismmmo.org.tr**](http://www.turmob.org.tr)**, www.mersinsmmmo.org.tr** | | | | | | | | | | | | | | |
| Recommended Reading | | | | | **General Accounting for Vocational Schools, Karahan Bookstore, 2018, Ankara, ISBN: 978-605-4454-33-4** | | | | | | | | | | | | | | |
| Material Sharing | | | | | It will be accessible from the student automation system when necessary. | | | | | | | | | | | | | | |
| **MEASUREMENT and EVALUATION** | | | | | | | | | | | | | | | | | | | |
| **Events** | | | | | | **Number** | | | **Contribution** | | **Notes** | | | | | | | | |
| **Midterm Exam** | | | | | | **1** | | | **%30** | |  | | | | | | | | |
| **Homework** | | | | | | **2** | | | **%20** | |  | | | | | | | | |
| **Homework** | | | | | |  | | |  | |  | | | | | | | | |
| ***Yearly Success Rate*** | | | | | |  | | | **%50** | |  | | | | | | | | |
| ***Success Rate of the Final*** | | | | | | **1** | | | **%50** | |  | | | | | | | | |
| **ECTS TABLE** | | | | | | | | | | | | | | | | | | | |
| **Content** | | | | | | | | **Number** | | | | **Hour** | | | | | | **Sum** | |
| **Course Duration** | | | | | | | | 14 | | | | 3 | | | | | | 42 | |
| **Studying Outside the Classroom** | | | | | | | | 14 | | | | 3 | | | | | | 42 | |
| **Homework** | | | | | | | | 2 | | | | 24 | | | | | | 48 | |
| **Application** | | | | | | | |  | | | |  | | | | | |  | |
| **Quiz** | | | | | | | |  | | | |  | | | | | |  | |
| **Midterm Exam** | | | | | | | | 1 | | | | 30 | | | | | | 30 | |
| **Fieldwork** | | | | | | | |  | | | |  | | | | | |  | |
| **Final Exam** | | | | | | | | 1 | | | | 40 | | | | | | 40 | |
| **Sum**  **Total / 30**  **ECTS Credits** | | | | | | | | | | | | | | | | | | 202 | |
| =202/30=6.73 | |
| **7** | |
|  | | | | | | | | | | | | | | | | | | | |

**PAST PERFORMANCES**