



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Inventory and Balance Sheet I							
Course Code		MVU150		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 (<i>Hours</i>)	Theory	3	Practice	1	Laboratory	0
Objectives of the Course		The aim of the course accounting records and corrections to be made at the end of the accounting period by showing the accounting process how to complete and transfer the data to financial statements.							
Course Content		End of Period Transactions, Inventory Transactions of Current Assets Inventory transactions of tangible assets Operations of inventory of expenses such as							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Individual Study					
Name of Lecturer(s)									

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	Erkan, Mehmet Elitaş, Cemal Ceran, Yunus, Dönemsonu Accounting Operations, Ekin Publishing, Bursa.
2	Course notes

Week	Weekly Detailed Course Contents	
1	Theoretical	End of Period Transactions
2	Theoretical	End of Period Transactions
3	Theoretical	Valuation in Accounting
4	Theoretical	Valuation in Accounting
5	Theoretical	Inventory Transactions of Current Assets I: Securities
6	Theoretical	Inventory Transactions of Current Assets I: Securities
7	Theoretical	Inventory Transactions of Current Assets II: Inventories
8	Intermediate Exam	Mid-term exam
9	Theoretical	Inventory Transactions of Current Assets II: Inventories and Other Current Assets
10	Theoretical	Inventory Transactions of Current Assets II: Inventories and Other Current Assets
11	Theoretical	Inventory Transactions of Current Assets I: Securities
12	Theoretical	Closing of VAT Accounts, Inventory of Period Separating Accounts
13	Theoretical	Closing of VAT Accounts, Inventory of Period Separating Accounts
14	Theoretical	general evaluation
15	Final Exam	Midterm exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	3	42
Lecture - Practice	14	0	1	14
Assignment	16	0	2	32
Midterm Examination	1	5	1	6
Final Examination	1	5	1	6
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4
*25 hour workload is accepted as 1 ECTS				



Learning Outcomes

1	To be able to explain the end of period transactions in accounting, their necessity and scope
2	• To understand the concept of valuation and valuation criteria
3	• Ability to make inventory transactions related to current and fixed assets
4	• To learn inventory operations related to income and expenses
5	Regulates balance sheet and income statement at the end of the period.

Programme Outcomes (Accounting and Tax Practices)

1	Being an individual who is respectful to his own values, fits ethical rules, investigates and examines environment, events, and takes lessons.
2	To have theoretical knowledge and to manage the process which will contribute to the solution of the various problems that may arise during the professional activity and to obtain the expected practical results in practice.
3	To have theoretical knowledge supported by textbooks with current information, application tools and other resources, and to be able to discuss using any kind of information related to this field.
4	Be able to apply and evaluate all the techniques that the accounting profession should have.
5	Ability to plan, implement and evaluate all activities (such as financial statements and financial statements, keeping accounts in a computer environment, etc.) performed in the business and finance world, accounting bureaus and tax-related institutions.
6	In the sector or institutions that it supports during its activities; to be able to interpret and evaluate data using the knowledge and skills gained in the field, to be able to recognize and analyze problems, and to be able to develop evidence-based solutions.
7	Ability to gain personality traits showing planning and decision making skills.
8	To be able to comprehend the importance of the developments of the business and financial world and the knowledge that they have in this direction, to be able to develop the concepts of creativity and creative thinking, to be able to realize the effects of professional activities in the applied fields.
9	To be able to evaluate and interpret the knowledge and skills gained in the professional field.
10	Be able to develop personality traits that develop environmental awareness, respect for differences, and adapt to different situations and social roles.
11	To be able to use communication techniques properly while maintaining human relations.
12	To be able to use information and communication technologies together with the computer software required by the professional field
13	To be able to inform related persons and institutions about the issues related to the field during the professional work, to be able to transmit suggestions of solutions to problems and problems in writing and orally.
14	To have sufficient consciousness about the universality of social rights, social justice, protection of quality culture and cultural values and environmental protection, occupational health and safety issues.

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1
P14	4

