



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Inventory and Balance Sheet II							
Course Code		MVU152		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		To have detailed information about accounting records and corrections to be made at the end of accounting period and to have information about accounting process.							
Course Content		Topics such as valuation and valuation measures, end-of-period transactions within balance sheet accounts, end-of-period transactions in income statement accounts constitute the summary content of the course.							
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	Course notes
2	Erkan, Mehmet Elitaş, Cemal Ceran, Yunus, Dönemsonu Accounting Operations, Ekin Publishing, Bursa.

Week	Weekly Detailed Course Contents	
1	Theoretical	Inventory Transactions of Tangible Fixed Assets
2	Theoretical	Inventory Transactions of Tangible Fixed Assets
3	Theoretical	Inventory Transactions of Intangible Assets
4	Theoretical	Inventory Transactions of Intangible Assets
5	Theoretical	Inventory Operations of Debts
6	Theoretical	Inventory Operations of Debts
7	Theoretical	General evaluation
8	Intermediate Exam	Midterm exam
9	Theoretical	Inventory Operations of Equity
11	Theoretical	Inventory Operations of Revenues and Expenses
12	Theoretical	Inventory Operations of Revenues and Expenses
13	Theoretical	Preparation and Presentation of Financial Statements
14	Theoretical	Preparation and Presentation of Financial Statements
15	Final Exam	Final 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*] = <b>ECTS</b>				4
*25 hour workload is accepted as 1 ECTS				

### Learning Outcomes

1	Defining Inventory and Valuation Methods
2	To be able to use appropriate valuation methods for accounts
3	Correct accounting errors with period end transactions
4	Ability to edit the exact trial balance after appraisal
5	To be able to edit 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	3

