AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	Period End Accounting						
Course Code	MUH255		Couse Level	Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 *(Hours)*	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	İşletmelerde, Dönem sonunda yapılacak envanter işlemlerini açıklamak						
Course Content	İşletmelerde, Dönem sonunda yapılacak envanter işlemlerini açıklamak						
Work Placement	N/A						
Planned Learning Activities and Teaching Methods		Explanation (Presentation)					
Name of Lecturer(s)	Ins. Baki ERDOĞAN						

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	2	70

Recommended or Required Reading

1	Bektöre, S., Benligiray, Y., Erdoğan, N. (2002) "Envanter Bilanço", Eskişehir
2	Gücenme, Ü. (1996), "Marmara Kitabevi Yayınları", 3. Basım, Bursa
3	Erdoğan, B.(2019) "Dönem Sonu Muhasebe İşlemleri Ders Notları" , Aydın

Week	Weekly Detailed Course Contents	
1	Theoretical	Basic concepts, definitions and valuation measures.
2	Theoretical	Final accounting applications related to cash and cash equivalents
3	Theoretical	End-of-period accounting applications for cash and securities
4	Theoretical	End of period accounting applications related to trade receivables.
5	Theoretical	End of period accounting applications for trade receivables (continued) and inventories.
6	Theoretical	End of period accounting applications related to inventories.
7	Theoretical	Applications
8	Intermediate Exam	Midterm Exam
9	Theoretical	Period-end accounting applications for tangible and intangible assets and depreciation
10	Theoretical	End-of-term accounting applications of short and long term liabilities.
11	Theoretical	End-of-term accounting applications of short and long term liabilities.
12	Theoretical	End of period accounting applications related to equity
13	Theoretical	Examination of inventory and valuation and off-balance sheet accounts in expense and income accounts.
14	Theoretical	Balance sheet, income statement analysis.
15	Theoretical	Final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	1	14	25	39
Midterm Examination	1	13	30	43
Final Examination	1	14	4	18
			Total Workload (Hours)	100
			[Total Workload (Hours) / 25*] = **ECTS**	4

25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	They can develop the knowledge and skills acquired in accounting courses and apply them to more complex business subjects.
2	Define the basic concepts of term-end transactions.

3	Businesses can apply the necessary records at the end of the period.
4	Businesses can regulate financial statements that need to be adjusted at the end of the period
5	By using appropriate accounting principles, it is possible to book end-of-period transactions.

Programme Outcomes *(Accounting and Tax Practises)*

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

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

	L1	L2	L3	L4	L5
P1	4	2	3	4	2
P2	2	4	2	2	3
P3	3	3	3	3	3
P4	4	2	2	2	3
P5	3	3	3	3	4
P6	2	3	2	4	3
P7	3	2	4	3	3
P8	4	3	3	4	3
P9	3	4	2	3	2
P10	2	3	3	2	3