



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Financial Accounting - II							
Course Code		UTİ102		Couese Level		First Cycle (Bachelor's Degree)			
ECTS Credit	5	Workload	125 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Registering of Entity's assets and resources of a fiscal nature that cause changes in recording procedures, classification, and presenting a report to explain the structure of operations							
Course Content		The historical development of accounting, the concept and basic accounting balance sheet, income statement concept, operating period and the final accounts, stock and securities, accounts receivable and inventory analysis.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study					
Name of Lecturer(s)		Assoc. Prof. Aydın GERSİL, Ins. Burçak ÖNDER, Prof. Emre CENGİZ, Res. Assist. Hatice CAN ÖZİÇ							

Prerequisites & Co-requisites

Equivalent Course	İŞLT104
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Assessment Methods and Criteria

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

Recommended or Required Reading

1	Ümit GÜCENME, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009.
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Week	Weekly Detailed Course Contents	
1	Theoretical	Stock impairment
2	Theoretical	Bad debts
3	Theoretical	Calculation of depreciation
4	Theoretical	Discounting Operations
5	Theoretical	Capital, capital reserves, profit reserves
6	Theoretical	Reflection operations
7	Theoretical	income accounts
8	Theoretical	Expense Accounts
9	Intermediate Exam	Midterms
10	Intermediate Exam	Midterms
11	Theoretical	Trial Balance concept and calculations
12	Theoretical	Period-end balance sheet preparation
13	Theoretical	Preparation of the income statement
14	Theoretical	Application
15	Theoretical	Application
16	Final Exam	Final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	13	0	3	39
Individual Work	13	0	2	26
Midterm Examination	1	27	1	28



Final Examination	1	31	1	32
Total Workload (Hours)				125
[Total Workload (Hours) / 25*] = ECTS				5
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	To be able to comprehend issues about Uniform Chart of Accounts and the Turkish tax system and financial regulatory,
2	to be able to record and report the daily events of a business,
3	To be able to Analyze and interpret the financial status of enterprises,
4	Analyze the effect of end-of-period records on company performance.
5	Prepare and interpret financial statements based on the end of period transactions.

Programme Outcomes (Human Resources Management)

1	Having adequate scientific knowledge of Human Resources Management, basic business concepts and other social sciences
2	Thinking critically and analytically
3	Having knowledge of communication and information technologies
4	In-depth understanding of the research process and application of a range of research techniques into studies, researches and projects
5	In-depth understanding of usage of Human Resources Management and other social sciences theoretical and applied knowledge together.
6	Ability to interpret basic Business concepts from Human Resource Management perspective
7	Ability to implement basic HRM responsibilities in institutions such as HR Planning and staffing, labor relations, occupational healthy and safety, training planning, performance and rewards management, career planning, employment and interview techniques and legal HR issues
8	Implementing quality process approach into HRM process by considering institutional development, internal and external customer satisfaction; in case of need, having sense of responsibility making contribution for problem solving and continuous development and process excellence ability by problem identification, goal setting, reorganisation and change management skills
9	Management of resources and assets by considering budgetary, financial and legal issues; management of projects/operations with the ability of planning, implementation, and auditing; Having skills on management of self and other people
10	Enriching result oriented working approach with continuous learning approach
11	Strong oral and written communication skills and ability to present ideas and information effectively
12	Monitor and communicate with colleagues in a foreign language using at least the European Language Portfolio B1 General Level
13	Ability to work with people of various cultural and educational background by valuing team work, developing empathy and listening skills
14	Being conscious on social, academic and professional ethical values
15	Development of critical theoretical appreciation of 'how', 'why' and 'where' HRM contributes to and supports employee and societal development, and implementing these approach for applied and graduate projects and working life

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

	L1	L2	L3
P1	3	3	3
P2	3	3	3
P5	2	2	2
P6	4	4	4
P9	5	5	5
P13	2	2	2

