



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Financial Accounting - II							
Course Code		UTİ102		Course 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 (Economics)

1	It defines and evaluates the basic economic concepts, theories, and methods.
2	It offers a basic level of policy proposals towards current economic problems.
3	It analyzes in the context of economic and social events in a historical perspective.
4	It explains the role of economic actors (such as government, company, or household) in the economy.
5	It follows national and international economic indicators and developments and it uses economic knowledge and methods in different areas.
6	It provides methods, tools and techniques necessary for the modelling and analysis of economic data and evaluates outcomes accordingly.
7	It defines economic systems, decision-making, policies and problems and it provides feedback about them.
8	It benefits from other disciplines that contribute to economic basis and holds a basic knowledge of these disciplines.
9	It explains and comments on economic growth, development and productivity problems on basic grounds.
10	It provides sufficient know-how in sub-branches such as public economics, industry, agriculture, environment and natural resources, labor, knowledge and ownership of the economy, international finance, money, in political economy and econometrics.
11	It defines and evaluates the concept of business on basic grounds.
12	It provides a sufficient level of legal know-how that may be demanded from high skill labor in both public and private sectors.
13	It defines the role of innovation, creativity and technology in the dynamic global economy.
14	It shows skills that will be useful for future employment opportunities and the working environment.
15	It considers science as a rational individual with professional and ethical responsibility.

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

	L1	L2	L3	L4	L5
P6	3	2	3	2	3
P8	2	3	2	3	3
P11	4	3	3	2	2

