



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Accounting II							
Course Code		EF106		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		The Generally Accepted Accounting Principles and basic concepts of accounting policies in accordance with accounting theory and practice is to give basic information about. The main purpose of this will be given in future periods in accordance with accounting courses are aimed to build the infrastructure for. At the end of the course students, a business saving financial events that may occur during a period in the entity's balance sheet, the income statement as the financial statements are expected to come to the point that edit.							
Course Content		Cash, cuff, etc. by check. Merchandise Buying-Selling Operations, Accounts Receivable and Debt Related to Accounting Operations, Inventory Operations Phases And Valuation Measures, in Cash Inventory and Appraisal Operations, Securities, Accounts Receivable and Other Receivables Inventory Transactions, Inventory Valuation and Inventory, tangible and intangible Related to asset Inventory and Valuation, Depreciation Methods and Applications, Applications of Income Statement, Balance Sheet and Income Statement on the Elimination of Applied Monographs, Personal Income Tax, Corporate Income Tax Declaration and Application.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Lec. Özge BOLAMAN AVCI							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Süleyman Yükçü, Vergi Kanunları ve Tekdüzene Göre Finansal Muhasebe ve Dönem Sonu İşlemleri, İzmir: Anadolu Matbaacılık, 2002
2	Süleyman Yükçü, Türker SUSMUŞ vd., Sekizinci Sanat: Muhasebe ve Uygulamaları, İzmir: Anadolu Matbaası, 2002

Week	Weekly Detailed Course Contents	
1	Theoretical	Records of Purchase and Sales on Credit, Cash etc., Accounting Practices about Trade Receivables and Other Receivables
2	Theoretical	Records of Purchase and Sales on Credit, Cash etc., Accounting Practices about Trade Receivables and Other Receivables
3	Theoretical	Inventory Process, Valuation Measures, Inventory Process of Cash and Cash Equivalents
4	Theoretical	Inventory Process of Account Receivables and Other Receivables
5	Theoretical	Inventory Process of Tangible and Intangible Assets
6	Theoretical	Inventory Process of Tangible and Intangible Assets
7	Theoretical	Depreciation Methods and Practices
8	Intermediate Exam	Mid-term Exam
9	Theoretical	Financial Statement Practices
10	Theoretical	Practices about Equity Capital
11	Theoretical	Balance Sheet and Financial Statement Practices
12	Theoretical	Balance Sheet and Financial Statement Practices
13	Theoretical	Balance Sheet and Financial Statement Practices
14	Theoretical	Balance Sheet and Financial Statement Practices
15	Theoretical	Practices of Income, Corporate and Prepaid Taxes
16	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Midterm Examination	1	10	1	11



Final Examination	1	14	2	16
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 understand the period-end accounting transactions
2	To be able to understand the inventory and evaluation processes
3	To be able to use theoretical and practical knowledge gained in the basic fields of Accounting I
4	In the profession of sharing and participatory, contemporary, innovative, information technologies related to the subject, who have the ability to sustain the ability of lifelong learning
5	To be aware of the importance of following the legislation related to the profession

Programme Outcomes (Economics)

1	To be able to understand and interpret the concepts, theories and methods of basic economics
2	To be able to apply mathematical, statistical and econometric analysis tools to economic problems
3	To be able to interpret the structure and characteristics of the markets in the economy by understanding the current economic events
4	To be able to define the role of innovation, creativity and technology concepts in the dynamic global economy.
5	To be able to prepare projects and to gain creativity skills
6	To be able to analyze macro and micro economic activities.
7	To be able to adapt the philosophy of lifelong learning

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	3	4	3	3	4
P2	3	3	3	3	4
P3	3	4	3	3	4
P4	4	4	3	3	3
P5	4	4	3	3	3
P6	4	4	3	3	3
P7	4	3	3	3	3

