

AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Accounting II							
EF106		Couse Level		First Cycle (Bachelor's Degree)			
Workload 1	125 <i>(Hours)</i>	Theory	3	Practice	0	Laboratory	0
with accounting theory and practice is to give basic information about. The main purpose of given in future periods in accordance with accounting courses are aimed to build the infrast the end of the course students, a business saving financial events that may occur during a				purpose of this valid the infrastructure during a perio	will be re for. At d in the		
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 ar Income Statement on the Elimination of Applied Monographs, Personal Income Tax, Corporate Income Tax Declaration and Application.						sh ventory ory and Sheet and	
N/A							
Planned Learning Activities and Teaching Methods			n (Presenta	tion), Discussi	on		
Lec. Özge BOL	AMAN AVCI						
	Workload The Generally A with accounting given in future point that edit. Cash, cuff, etc. Related to Accountery and A Transactions, Ir Valuation, Deprincome Statem Tax Declaration N/A and Teaching M	Workload 125 (Hours) The Generally Accepted Acwith accounting theory and given in future periods in acthe end of the course studer entity's balance sheet, the inpoint that edit. Cash, cuff, etc. by check. M Related to Accounting Oper Inventory and Appraisal Optransactions, Inventory Valivaluation, Depreciation Met Income Statement on the El Tax Declaration and Application.	Workload 125 (Hours) Theory The Generally Accepted Accounting Prwith accounting theory and practice is t given in future periods in accordance with end of the course students, a busin entity's balance sheet, the income state point that edit. Cash, cuff, etc. by check. Merchandise Related to Accounting Operations, Inventory and Appraisal Operations, Se Transactions, Inventory Valuation and Valuation, Depreciation Methods and A Income Statement on the Elimination of Tax Declaration and Application. N/A	Workload 125 (Hours) Theory 3 The Generally Accepted Accounting Principles and with accounting theory and practice is to give basic given in future periods in accordance with accounting the end of the course students, a business saving entity's balance sheet, the income statement as the point that edit. Cash, cuff, etc. by check. Merchandise Buying-Sel Related to Accounting Operations, Inventory Opera Inventory and Appraisal Operations, Securities, Ac Transactions, Inventory Valuation and Inventory, to Valuation, Depreciation Methods and Applications, Income Statement on the Elimination of Applied Methods and Teaching Methods Explanation (Presental and Teaching Methods)	Workload 125 (Hours) Theory 3 Practice The Generally Accepted Accounting Principles and basic concept with accounting theory and practice is to give basic information all given in future periods in accordance with accounting courses are the end of the course students, a business saving financial events entity's balance sheet, the income statement as the financial state point that edit. Cash, cuff, etc. by check. Merchandise Buying-Selling Operations Related to Accounting Operations, Inventory Operations Phases. Inventory and Appraisal Operations, Securities, Accounts Received Transactions, Inventory Valuation and Inventory, tangible and into Valuation, Depreciation Methods and Applications, Applications of Income Statement on the Elimination of Applied Monographs, Pe Tax Declaration and Application. N/A Explanation (Presentation), Discussional Course of Transactions of Transactions and Application.	Workload 125 (Hours) Theory 3 Practice 0 The Generally Accepted Accounting Principles and basic concepts of accounting with accounting theory and practice is to give basic information about. The main given in future periods in accordance with accounting courses are aimed to buil the end of the course students, a business saving financial events that may occentity's balance sheet, the income statement as the financial statements are expoint that edit. Cash, cuff, etc. by check. Merchandise Buying-Selling Operations, Accounts Related to Accounting Operations, Inventory Operations Phases And Valuation Inventory and Appraisal Operations, Securities, Accounts Receivable and Othe Transactions, Inventory Valuation and Inventory, tangible and intangible Relate Valuation, Depreciation Methods and Applications, Applications of Income Stat Income Statement on the Elimination of Applied Monographs, Personal Income Tax Declaration and Application. N/A Explanation (Presentation), Discussion	First Cycle (Bachelor's Degree) Workload 125 (Hours) Theory 3 Practice 0 Laboratory The Generally Accepted Accounting Principles and basic concepts of accounting policies in accounting theory and practice is to give basic information about. The main purpose of this vigiven in future periods in accordance with accounting courses are aimed to build the infrastructure the end of the course students, a business saving financial events that may occur during a periodentity's balance sheet, the income statement as the financial statements are expected to come to point that edit. Cash, cuff, etc. by check. Merchandise Buying-Selling Operations, Accounts Receivable and De Related to Accounting Operations, Inventory Operations Phases And Valuation Measures, in Calinventory and Appraisal Operations, Securities, Accounts Receivable and Other Receivables Inventory and Appraisal Operation and Inventory, tangible and intangible Related to asset Inventivaliation, Depreciation Methods and Applications, Applications of Income Statement, Balance Statement on the Elimination of Applied Monographs, Personal Income Tax, Corporate Tax Declaration and Application. N/A and Teaching Methods Explanation (Presentation), Discussion

Assessment Methods and Criteria						
Method			Quantity Percentage (%			
Midterm Examination			1	40		
Final Examination			1	70		

Recommended or Required Reading

- 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	nventory Process, Valuation Measures, Inventory Process of Cash and Cash Equivalents					
4	Theoretical	oventory 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					

Learn	ing 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

Progr	ramme Outcomes (Economics)
1	To be able to understand and interprent the concepts, theories and methds 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 ekonomic 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

