



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Accounting - II							
Course Code		ISL106		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	5	Workload	122 (<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		functioning of the stock accounts, inventory valuation methods, term seperation in expenses and revenues, the recognition of long-term receivables, Accounting for financial fixed assets, accounting for fixed assets, depreciation methods, accounting for intangible assets, the recognition of foreign liabilities, accounting for equity accounts, income statement accounts, period-end transactions, regulation of the financial statements.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Problem Solving					
Name of Lecturer(s)		Prof. Çağrı KÖROĞLU, Prof. Feriştah SÖNMEZ							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009.
2	Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.

Week	Weekly Detailed Course Contents	
1	Theoretical	Stock impairment
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
2	Theoretical	Bad debts
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
3	Theoretical	Calculation of depreciation
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
4	Theoretical	Discounting Operations
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
5	Theoretical	Capital, capital reserves, profit reserves
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
6	Theoretical	Mirroring operations
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
7	Theoretical	Income Accounts
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
8	Theoretical	Midterm Exam
9	Theoretical	Expense Accounts
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
10	Theoretical	Trial Balance concept and calculations
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
11	Theoretical	Period-end balance sheet preparation



11	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
12	Theoretical	Preparation of the income statement
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
13	Theoretical	Application
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
14	Theoretical	Appalication
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
15	Theoretical	Discussion, problem solving for the final exam
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
16	Final Exam	Final Exams
17	Final Exam	Final Exams

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Midterm Examination	1	20	1	21
Final Examination	1	30	1	31
Total Workload (Hours)				122
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Has information about the balance sheet and the characteristics of the balance sheet.
2	Have information about accounting books and knows the procedure of registering notebooks.
3	To be able to Analyze and interpret the financial status of enterprises,
4	to be able to record and report the daily events of a business,
5	To be able to comprehend issues about Uniform Chart of Accounts and the Turkish tax system and financial regulatory,

Programme Outcomes (International Trade and Finance)

1	To become individuals having high intellectual capacity, improved social skills, positive thinking, the ability to adapt to different environments and institutions
2	To have technical equipment, flexible thinking and action ability and multiple language skills to be capable of working in international platforms
3	To be able to utilize the basic knowledge they obtained with an interdisciplinary approach to business, economics, etc. in creating expertise in the fields of International Trade and Finance in accordance with the requirements of the globalized business world
4	To develop suggested solutions and recommendations by informing the people and institutions predicting regional, national and international problems in the fields of international trade and finance with a proactive approach
5	To possess the ability of analytical thinking and the ability to synthesize with quantitative proficiency as required in the program
6	To have the characteristics to inquire and investigate the knowledge and skills acquired during the education process in relation to the requirements of existing market conditions
7	To identify and analyze the validity of theories related to the international trade and finance and their relationships regarding current conditions
8	To possess the knowledge of a second foreign language to the extent of their individual abilities, besides the competency in the English language to be able to communicate effectively
9	To have the qualifications of managing and being managed to solve existing and potential problems encountered in practice
10	To be able to organize activities that will contribute to the personal and professional development of the employees in the department where he/she holds an executive position

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	2	2	2	2	2
P2	2	3	1	3	3
P3	3	4	2	4	3



P4	5	3	3	4	5
P5	4	2	3	3	5
P6	4	2	4	2	4
P7	4	3	4	2	4
P8	4	4	4	3	4
P9	4	3	3	4	3
P10	5	2	2	5	2

