

GENEL TANIM / GENERAL DESCRIPTION

Ders Adı / Course Name	Accounting / Accounting	
Ders Kodu / Course Code	EBUS104	
Ders Türü / Course Type		
Ders Seviyesi / Course Level	Bachelor / Bachelor	
Ders Akts Kredi / ECTS	6.00	
Haftalık Ders Saati (Kuramsal) / Course Hours For Week (Theoretical)	3.00	
Haftalık Uygulama Saati / Course Hours For Week (Objected)	0.00	
Haftalık Laboratuvar Saati / Course Hours For Week (Laboratory)	0.00	
Dersin Verildiği Yıl / Year	1	
Öğretim Sistemi / Teaching System	Daytime Class / Daytime Class	
Eğitim Dili / Education Language	English / Turkish	
Ön Koşulu Olan Ders(ler) / Precondition Courses	Yok	None
Amacı / Purpose	Dersin amacı sizi muhasebe alanında, hatta genel finansal muhasebe alanında bile uzman yapmak değildir. Yine de, bu ders öğrencilere muhasebenin temellerini teoride ve pratikte aktararak sağlam bir temel sunacaktır.	The aim of this course is not to make you an expert in the entire field of accounting, or even in the entire field of financial accounting. However, this course will provide students with a solid foundation for their career by giving them a fundamental understanding of accounting theory and practice
İçeriği / Content	.Muhasebe "İşletmenin dilidir" ve pozisyonundan bağımsız olarak tüm iş insanları tarafından kullanılır. Muhasebe şirketin farklı bölümleri arasında, aynı zamanda şirketler arasında ve hatta bütün ekonomide, iletişimi sağlar, Kısıtlı kaynakları nasıl dağıtacağı konusunda karar vericilere yardımcı olmasıyla verimli faaliyet gösteren ekonominin merkezindedir.	Accounting is the "Language of Business" and is used by all businesspeople regardless of their positions. Accounting allows for communication between different parts of a company, as well as, between companies and even throughout the economy. It is at the center of an efficiently functioning economy, as it helps decision makers allocate scarce resources.
Önerilen Diğer Hususlar / Recommended Other Considerations	.NA	NA
Staj Durumu / Internship Status	.NA	NA
Kitabı / Malzemesi / Önerilen Kaynaklar / Books / Materials / Recommended Reading	.Financial Accounting IFRS Edition, 2nd or 3rd ed., Weygandt, Kimmel and Kieso, John Wiley and Sons, Inc	Financial Accounting IFRS Edition, 2nd or 3rd ed., Weygandt, Kimmel and Kieso, John Wiley and Sons, Inc
Öğretim Üyesi (Üyeleri) / Faculty Member (Members)	.Dr. Ayşegül Güner	

ÖĞRENME ÇIKTILARI / LEARNING OUTCOMES

1		Students will combine practice and theoretical knowledge of financial accounting.
2		Students will be active learners and develop awareness of emerging trends in financial accounting
3		Students will develop decision making skills in the financial analysis context
4		Students will have the ability to identify and analyze financial accounting problems and opportunities in real life situations.

HAFTALIK DERS İÇERİĞİ / DETAILED COURSE OUTLINE

Hafta / Week					
1	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Accounting in Action				
	Accounting in Action				
2	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Basic Accounting Equation				
	Basic Accounting Equation				
3	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	The Recording Process				
	The Recording Process				
4	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Completing the Accounting Cycle				
	Completing the Accounting Cycle				
5	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	The Statement of Financial Position and Income Statement				
	The Statement of Financial Position and Income Statement				

	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
6	Adjusting the Entries- Time Period Assumption and Reasons for Adjustments				
	Adjusting the Entries- Time Period Assumption and Reasons for Adjustments				
	Adjusting the Entries- Time Period Assumption and Reasons for Adjustments				
7	Adjusting the Entries- Deferrals and Accruals				
	Adjusting the Entries- Deferrals and Accruals				
	Adjusting the Entries- Deferrals and Accruals				
8	MIDTERM WEEK				
	MIDTERM WEEK				
	MIDTERM WEEK				
9	Fraud, Internal Control, Cash				
	Fraud, Internal Control, Cash				
	Fraud, Internal Control, Cash				
10	Accounting for Receivables				
	Accounting for Receivables				
	Accounting for Receivables				
11	Plant Assets, Natural Resources, and Intangible Assets				
	Plant Assets, Natural Resources, and Intangible Assets				
	Plant Assets, Natural Resources, and Intangible Assets				

	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
12	Liabilities				
	Liabilities				
13	Statement of Cash Flows				
	Statement of Cash Flows				
14	Financial Statement Analysis				
	Financial Statement Analysis				
15	FINAL WEEK				
	FINAL WEEK				

DEĞERLENDİRME / EVALUATION

Yarıyıl (Yıl) İçi Etkinlikleri / Term (or Year) Learning Activities	Sayı / Number	Katkı Yüzdesi / Percentage of Contribution (%)
Ara Sınav / Midterm Examination	1	100
Toplam / Total:	1	100
Başarı Notuna Katkı Yüzdesi / Contribution to Success Grade(%):		40

Yarıyıl (Yıl) Sonu Etkinlikleri / End Of Term (or Year) Learning Activities	Sayı / Number	Katkı Yüzdesi / Percentage of Contribution (%)
Final Sınavı / Final Examination	1	100
Toplam / Total:	1	100
Başarı Notuna Katkı Yüzdesi / Contribution to Success Grade(%):		60

Etkinliklerinin Başarı Notuna Katkı Yüzdesi(%) Toplamı / Total Percentage of Contribution (%) to Success Grade:		100
Değerlendirme Tipi / Evaluation Type:		

İŞ YÜKÜ / WORKLOADS

Etkinlikler / Workloads	Sayı / Number	Süresi (Saat) / Duration (Hours)	Toplam İş Yüğü (Saat) / Total Work Load (Hour)
Ara Sınav / Midterm Examination	1	1.00	1.00
Ara Sınav İçin Bireysel Çalışma / Individual Study for Mid term Examination	1	36.00	36.00
Bütünleme Sınavı / Makeup Examination	1	1.00	1.00
Derse Katılım / Attending Lectures	1	1.00	1.00
Final Sınavı / Final Examination	1	1.00	1.00
Final Sınavı için Bireysel Çalışma / Individual Study for Final Examination	1	40.00	40.00
Problem Çözümü / Problem Solving	1	40.00	40.00
Soru-Yanıt / Question-Answer	1	30.00	30.00
Toplam / Total:	8	150.00	150.00
Dersin AKTS Kredisi = Toplam İş Yüğü (Saat) / 25.00 (Saat/AKTS) = 150.00/25.00 = 6.00 ~ 6.00 / Course ECTS Credit = Total Workload (Hour) / 25.00 (Hour / ECTS) = 150.00 / 25.00 = 6.00 ~ 6.00			

PROGRAM VE ÖĞRENME ÇIKTISI / PROGRAM LEARNING OUTCOMES

Öğrenme Çıktıları / Learning Outcomes	Program Çıktıları / Program Outcomes													
	1.1.1	1.1.2	1.1.3	1.1.4	1.1.5	1.1.6	1.1.7	1.1.8	1.1.9	1.1.1	1.1.1	1.1.1	1.1.1	
1. / Students will combine practice and theoretical knowledge of financial accounting.	4	4	3											
2. / Students will be active learners and develop awareness of emerging trends in financial accounting			4	3					3	4				
3. / Students will develop decision making skills in the financial analysis context					4		4				3			
4. / Students will have the ability to identify and analyze financial accounting problems and opportunities in real life situations.	1					4		3				3	4	
Katkı Düzeyi / Contribution Level : 1-Çok Düşük / Very low, 2-Düşük / Low, 3-Orta / Moderate, 4-Yüksek / High, 5-Çok Yüksek / Very high														