

İndirilme Tarihi

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İŞL-547 - FINANCIAL ACCOUNTING - Sosyal Bilimler Enstitüsü - İşletme Ana Bilim Dalı

General Info

Objectives of the Course

The objective of this course is to provide the students about basic accounting concepts and principles.

Course Contents

Description and development of accounting. Basic accounting concepts and principles. The concept of balance sheet and basic accounting equation. The income statement. The concept of account and the effects of transactions on the accounts. Accounting plan, books and documents. Double-entry bookkeeping. An overview of accounting process. The ways of record on merchandise inventory account: Perpetual and periodic inventory methods. Accounts of value added tax.

Recommended or Required Reading

Acar, D. and Tetik, N. (2013). General Accounting, Detay Publishing

Planned Learning Activities and Teaching Methods

Lecture, Question and Answer

Recommended Optional Programme Components

Reading before class is recommended.

Instructor's Assistants

There is no auxiliary element.

Presentation Of Course

Theoretical-Face to face

Dersi Veren Öğretim Elemanları

Assoc. Prof. Dr. Eda Köse

Program Outcomes

1. Be able to explain basic accounting concepts and principles.
2. Be able to make basic accounting records.
3. Be able to summarize the accounting process.
4. Be able to prepare balance sheet and income statement.

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1	Please read the course content and ECTS information before proceeding. Read the article titled Balsu, Ö. (2025). Accounting Throughout History: Development and Transformation. Journal of West European Social Sciences, 2(1), 196-209.		Lecture, question and answer, discussion	The development of accounting	
2	Please read the course content and ECTS information before proceeding. See pages 8-20 of the General Accounting textbook.		Narration - question and answer	Basic accounting concepts and principles	
3	Please read the course content and ECTS information before proceeding. See pages 26-36 in the General Accounting textbook.		Lecture, question and answer	Balance Sheet and Basic Accounting Equation	
4	Please read the course content and ECTS information before proceeding. See pages 26-36 in the General Accounting textbook.		Lecture, question and answer	Income Statement	
5	Please read the course content and ECTS information before proceeding. See pages 37-39 in the General Accounting textbook.		Lecture, question and answer	The concept of account and the impact of financial transactions on accounts	
6	Please read the course content and ECTS information before proceeding. See pages 40-46 in the General Accounting textbook.		Lecture, question and answer	Chart of Accounts, books and documents used in accounting	
7	Please read the course content and ECTS information before proceeding. See pages 46-49 in the General Accounting textbook.		Lecture, question and answer, discussion	Double-entry recording system	
8	You are responsible for all matters described so far.			Midterm exam	
9	Please read the course content and ECTS information before proceeding. See pages 50-89 in the General Accounting textbook.		Lecture, question and answer, discussion	Accounting Process	
10	Please read the course content and ECTS information before proceeding. See pages 99-105 in the General Accounting textbook.		Explanation, question and answer, example solving	10 Cash Values account recording methods	
11	Please read the course content and ECTS information before proceeding. See pages 37-39 in the General Accounting textbook.		Explanation, question-solving, discussion	Securities Account registration methods	
12	Please read the course content and ECTS information before proceeding. See pages 158-179 in the General Accounting textbook.		Explanation, question-solving, discussion	Merchandise Account recording methods	
13	Please read the course content and ECTS information before proceeding. See pages 129-155 in the General Accounting textbook.		Narration, question and answer	Periodic and Perpetual inventory methods	
14	Please read the course content and ECTS information before proceeding. See pages 176-182 in the General Accounting textbook.		Narration, question and answer	Value Added Tax (VAT) accounts	
15	Please read the course content and ECTS information before proceeding. See pages 354-376 in the General Accounting textbook.		Lecture, question and answer, discussion	Accounting process case study solution	
16	You are responsible for all matters described so far.			Final exam	

Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	2,00
Final	1	2,00
Derse Katılım	14	3,00
Ders Öncesi Bireysel Çalışma	14	3,00
Ders Sonrası Bireysel Çalışma	14	2,00
Ara Sınav Hazırlık	7	4,00
Final Sınavı Hazırlık	14	4,00

Assesments

Activities	Weight (%)
Ara Sınav	40,00
Final	60,00

İşletme Ana Bilim Dalı / İşletme (Yüksek Lisans - Tezli) X Learning Outcome Relation

	P.O. 1	P.O. 2	P.O. 3	P.O. 4	P.O. 5	P.O. 6	P.O. 7	P.O. 8	P.O. 9	P.O. 10	P.O. 11	P.O. 12	P.O. 13	P.O. 14	P.O. 15	P.O. 16	P.O. 17	P.O. 18	P.O. 19
L.O. 1	1				5														
L.O. 2	1				5														
L.O. 3	1				5														
L.O. 4	1				5														

Table :

- P.O. 1 :** Have advanced knowledge about the basic concepts of business administration, the basic functions of the business management science, the historical development of it, its relationships with other disciplines, businesses and the environment, business objectives, feasibility studies, business functions, cooperation between firms and entrepreneurship, and apply them and make administrative decisions on these issues.
- P.O. 2 :** Analyze and design at the organizational level, understand the functions of business management that are planning, organizing, execution, coordination and control, describe and apply them, and be acknowledged with modern management perspectives
- P.O. 3 :** Have information about the basic concepts of strategic management, strategic management process and strategic analysis and strategy selection, implementation and control strategies
- P.O. 4 :** Have advanced level of knowledge on topics such as job analysis, provision and assigning of human resources, career, performance evaluation and performance-based pricing which are within the scope of human resources management applications that are encountered in both public and private sector.
- P.O. 5 :** Have advanced level of knowledge on new concepts, techniques, and applications emerged in recent years in the field of organizational behavior along with topics such as human and human behavior in organizations, perception, attitude and personality.
- P.O. 6 :** Have the importance of accounting in terms of firms, its extent, basic accounting concepts, theoretical knowledge on financial ratios and charts and they can use these datum.
- P.O. 7 :** Comprehend the basic principles and techniques of cost accounting and have information about cost accounts in uniform chart of accounts.
- P.O. 8 :** Have knowledge and skills intended for theoretic and practice on ethics, legislative framework, auditing standards and deception by having information about basic audit principles and techniques and reporting the audits issues.
- P.O. 9 :** Have knowledge of basic information, usage, evaluation and making comment about business finance, of analyzing the economic, social and financial developments, of understanding of financial systems, of financial planning and of interpretation of financial statements belonging to firms.

- P.O. 10 :** Comprehend the market developments, follow and comment on them, while having the knowledge of capital market and new financial techniques.
- P.O. 11 :** Understand and comprehend market research, information systems, consumer behaviors, strategic marketing, global markets, product and service strategies, product life curve, pricing and supply chain in the points of providing continuity of businesses in the process of globalization.
- P.O. 12 :** Become skilful at maths, econometrics and statistics, making more effective decisions with econometric and statistical analysis. Furthermore, they are capable of predicting the outcomes of these decisions and interpreting the cause and effect relation.
- P.O. 13 :** It helps the students model their decision-making problem about life using the linear programming techniques, solve the simplex and transportation problems and interpret the outcomes in terms of technical and economical
- P.O. 14 :** Have knowledge of new approaches used in production, fundamentals of production management, production systems, distribution planning and break-even analysis, installation placement and production planning
- P.O. 15 :** Use modern methods and technologies of business administration including analytical thinking and information technology in the first instance
- P.O. 16 :** Have the ability to work with disciplinary and interdisciplinary teams; to be open to change and innovation, to be entrepreneur, to gain life-long learning; to have leadership qualities and to make analytical communication with managers and specialists in other fields.
- P.O. 17 :** Establish effective communication, oral and written; at least one foreign language in general use at the level of the European language portfolio. B2.
- P.O. 18 :** Use research methods and techniques for writing a thesis or doing scientific research.
- P.O. 19 :** Analyze and write the texts which include professional English technical terms and words in business administration and economics research areas.
- L.O. 1 :** Be able to explain basic accounting concepts and principles.
- L.O. 2 :** Be able to make basic accounting records.
- L.O. 3 :** Be able to summarize the accounting process.
- L.O. 4 :** Be able to prepare balance sheet and income statement.