Department of Business Admir	istration / Department of Business Administration /							
Course Code	Course Name	Teorical	Practice	Laboratory	Credits	ECTS		
İŞL217	INVENTORY AND BALANCE SHEET	3.00	0.00	0.00	3.00	4.00		
Course Detail								
Course Language	: Turkish							
Qualification Degree	: Bachelor							
Course Type	: Optional							
Preconditions	: Not							
Objectives of the Course	the Course : The objective of this course is to provide the students about accounting processes for a merchandising enterprise and Uniform Accounting System. And also this course, each account in Uniform Accounts Chart will be examined in detailed.							
Course Contents	: Introduction of Uniform Account Chart. Preparing balance sheet and income sta	atement.						
Recommended or Require Reading	equired : Recep Güneş, Durmuş Acar, İsmail Bekci, Hayrettin Usul (2024). End of Period Transactions (General Accounting II). Detay Publishing							
Planned Learning Activities Teaching Methods	s and : Lecturing, Question and Answer							
Recommended Optional Programme Components	: Students are expected to attend all lectures, acquire the resources of the cours and come to class well prepared by doing the necessary reading.	e, try to learn the topi	cs by understa	nding the logic	rather than me	morizing them		
Course Instructors	: Doç. Dr. Eda Köse							
Instructor's Assistants	: There is no support staff.							
Presentation Of Course	: Theoretical-Face to Face							
Update Date	: 9/3/2025 4:45:36 PM							
Dosya İndirilme Tarihi	: 9/23/2025							

Course Outcomes

Upon the completion of this course a student :

1 Can recognize how Items in Uniform Account Chart work

2 Prepare balance sheet and income statement.

3 Be able to prepare detailed Income statement

4 Can perform end of accounting priod process basicly

Preconditions

Course Code	Course Name	Teorical	Practice	Laboratory Credits	ECTS

Course (Code Course Name			Teorical Practice	Laboratory Credits	ECTS
Weekly C	Contents					
	Teorical	Practice	Laboratory	Preparation Info	Teaching Methods	Course Learning Outcome
1.Week	*Bilanço hesaplarının işleyişine ilişkin kurallar ve örnek çözümü.			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) See pages 1-14.	*Lecture, question-answer, discussion.	Ö.Ç.1
2.Week	*Asset valuation			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 17-37.	*Lecture, question-answer, discussion.	Ö.Ç.2 Ö.Ç.4
3.Week	*Valuation of securities			*.Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 38-49.	*Lecture, question-answer, discussion.	Ö.Ç.1 Ö.Ç.4
4.Week	*Valuation of the buyers account.			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 57-79.	*Lecture, question-answer, discussion.	Ö.Ç.4
5.Week	*Inventory valuation.			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 81-110.	*Lecture, question-answer, discussion.	Ö.Ç.1 Ö.Ç.2 Ö.Ç.4
6.Week	*Valuation of tangible and intangible assets.			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 116-159	*Lecture, question-answer, discussion.	Ö.Ç.1 Ö.Ç.2 Ö.Ç.4

	Teorical	Practice	Laboratory	Preparation Info	Teaching Methods	Course Learning Outcomes
7.Week	*Valuation of tangible and intangible assets			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 161-183.	*Lecture, question-answer, discussion.	Ö.Ç.4
8.Week	*Midterm Exam			*You are responsible for all topics covered so far.		
9.Week	*Valuation of foreign resources			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 185-207.	*Lecture, question-answer, discussion.	Ö.Ç.1 Ö.Ç.2 Ö.Ç.4
10.Week	*Valuation of foreign resources			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 209-225.	*Lecture, question-answer, discussion.	Ö.Ç.2 Ö.Ç.4
11.Week	*Transferring cost accounts to income statement accounts and closing income statement accounts			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) See pages 229-233.	*Lecture, question-answer, discussion.	Ö.Ç.1 Ö.Ç.4
12.Week	*Transferring cost accounts to income statement accounts and closing income statement accounts			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 235-238.	*Lecture, question-answer, discussion.	Ö.Ç.4
13.Week	*Preparation and interpretation of income statement			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 276-279.	*Lecture, question-answer, discussion.	Ö.Ç.3
14.Week	*Preparation and interpretation of income statement			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 276-279.	*Lecture, question-answer, discussion.	Ö.Ç.3
15.Week	*Monograph and solution covering the entire accounts and accounting process			*Please read the course content and ECTS information. Period- end Financial Transactions (General Accounting II) see pages 280-303.	*Lecture, question-answer, discussion.	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4 Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4 Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4

Assesment Methods %

1 Ara Sınav: 40.000

3 Final : 60.000

ECTS Workload

Activities	Count
Derse Katılım	14

Activities	Count	Time(Hour)	Sum of Workload
Derse Katılım	14	3.00	42.00
Vize	1	1.00	1.00
Final	1	1.00	1.00
Final Sınavı Hazırlık	7	4.00	28.00
Ara Sınav Hazırlık	7	3.00	21.00
Ders Öncesi Bireysel Çalışma	14	1.00	14.00
Ders Sonrası Bireysel Çalışma	14	1.00	14.00

Sum of Workload / 30 (Hour): 4

ECTS: 4.00

Total: 121.00

Program	m And OutcomeRelation																						
	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	P.O. 20	P.O. 21	P.O. 22	P.O. 23
L.O. 1	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0
L.O. 2	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0
L.O. 3	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0
L.O. 4	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0
Avarage	0	0	0	0	0	5.00	0	0	0	0	0	0	0	0	0	0	5.00	0	0	0	0	0	0

BEWARE OF PLAGIARISM Please pay attention to proper academic citation rules and avoid plagiarism, an unethical and academically fraudulent behavior, when completing reports, assignments, or other academic works, and it is treated with the same disciplinary action as cheating in a classroom setting. It is imperative to refrain from presenting another person s ideas, language, expressions, or any other form of intellectual property as your own. Regardless of quality, your assignments/projects/research should reflect your original work. Perfection is not a requirement, and in case of any uncertainties regarding academic writing guidelines, you may seek clarification from your course instructor.

Engel Durumu/Uyarlama Talebi : Engel durumuna ilişkin herhangi bir uyarlama talebinde bulunmak isteyen öğrenciler, dersin öğretim elemanı ya da Nevsehir Engelli Öğrenci Birimi ile en kısa sürede iletişime geçmelidir.