

İndirilme Tarihi

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İKT225 - INVENTORY AND BALANCE SHEET - İktisadi ve İdari Bilimler Fakültesi - İktisat Bölümü

General Info

Objectives of the Course

The purpose of this course is to provide students with knowledge and skills regarding end-of-period transactions in the accounting process.

Course Contents

This course covers the inventory and valuation processes of account groups such as current assets, fixed assets, short-term liabilities, long-term liabilities, equity, income and expense.

Recommended or Required Reading

Örten, R. (2008). Dönem Sonu Muhasebe Uygulamaları, Gazi Kitabevi, Ankara.

Planned Learning Activities and Teaching Methods

Lecture, Question and Answer, Discussion

Recommended Optional Programme Components

Weekly reading assignments are assigned for the course. These reading assignments must be completed and reviewed after class.

Instructor's Assistants

There is no

Presentation Of Course

Face to face

Dersi Veren Öğretim Elemanları

Assoc. Prof. Dr. Filiz Özşahin Koç

Program Outcomes

1. Can conduct period-end procedures in accounting.
2. Can create end-of-period balanced sheet and income statement.
3. Can report the accounting process by recording it.

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	General introduction to the course	
2	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Inventory transactions	
3	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Inventory within and outside accounting	
4	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Inventory and Valuation concepts	
5	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Current asset transactions	
6	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Current asset transactions and valuation	
7	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Current asset transactions and valuation	
8				Midterm Exam	
9	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Short-term foreign resource transactions and valuation	
10	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Long-term foreign resource transactions and valuation	
11	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Income and expense calculations and valuation	
12	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Preparation of financial statements	
13	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Preparation of financial statements	
14	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Accounting process period-end transactions sample case solution	
15	Author: Remzi Örtten Book Title: Dönem Sonu Muhasebe Uygulamaları Preparation: Read the relevant pages for each week's topic.		Lecture, Question and Answer, Discussion	Accounting process period-end transactions sample case solution	

Workload

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

Assesments

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

	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
L.O. 1	1	1																				
L.O. 2	1	1																				
L.O. 3	1	1																				

Table :

- P.O. 1 :** Have information about basic economic topics and indicators.
- P.O. 2 :** Have basic information about treatment rules between individuals, markets and countries.
- P.O. 3 :** Have information about the reasons and results of transition that take place in economics.
- P.O. 4 :** Have theoretical and empirical information to analyze how to authorities, consumers and firms effect each other and how to make decision.
- P.O. 5 :** Have upper explanation ability on the effects of economy policies on individuals and firms under the principles which are dominating economy.
- P.O. 6 :** Have ability on examining and analyzing the effects of economic policies.
- P.O. 7 :** Have ability on considering the basic items of Money, Banking and Financial System and the treatment process of these items.
- P.O. 8 :** Have ability on working with quantitative data about economics and using the tools about statistically data analysis.
- P.O. 9 :** Have ability on commenting current economic issues considering economic theory in the view of sociology.
- P.O. 10 :** Have ability on modeling the economic theories mathematically.
- P.O. 11 :** Have ability on defining economic variables and comment on the relationships between these variables.
- P.O. 12 :** Know the stages that need to apply in a research and do research.
- P.O. 13 :** Tell his/her information or ability by using written, spoken or visual tools.
- P.O. 14 :** Have ability to respect different religions, life styles and question the information in the view of scholar idea.
- P.O. 15 :** Can work, take initiative and lead within the teams which consisted different disciplines.
- P.O. 16 :** Report preparation that examine the economy in terms of sectoral and macroeconomic.
- P.O. 17 :** Know the importance of sustainable growth and development with environmental conscious.
- P.O. 18 :** Can refresh information and ability, global economic developments demand, recognizing his/her professional ethic and responsibilities.
- P.O. 19 :** Can find solutions about the juridical problems which can be met in business life.
- P.O. 20 :** Adopt basic and related software and information and communication technologies on an advanced level.
- P.O. 21 :** 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. 22 :** Establish effective communication, oral and written; at least one foreign language in general use at the level of the European language portfolio B1.
- L.O. 1 :** Can conduct period-end procedures in accounting.
- L.O. 2 :** Can create end-of-period balanced sheet and income statement.
- L.O. 3 :** Can report the accounting process by recording it.