



MARMARA UNIVERSITY - Faculty of Business Administration

Business Administration (in English)

SYLLABUS

Course Code	Course Title		Type of Course	Course Group * for electives	Weekly Course Hours		ECTS Credits	Prerequisite to minimum letter grade
					T	P		
ACC 1005	Introduction to Accounting		Compulsory		3	0	5	
Prerequisite			Minimum grade				Grade	
Language of Instruction								
Course Lecturer								
Short Course Content	1. ACCOUNTING AS AN INFORMATION SYSTEM 2. USERS AND USES OF FINANCIAL STATEMENTS 3. PROCESSING ECONOMIC DATA 4. INCOME MEASUREMENT 5. COMPLETION OF THE ACCOUNTING CYCLE							
Course Objectives	This course is prepared for the prospective career accountant as well as for potential administrators, and for those who need to understand the function that accounting performs in providing information useful for economic decision making. The basic objective of this course is to introduce the accounting concepts and techniques involved in the communication of relevant financial information in the form of financial statements.							
Recommended or Required Reading	1.	Financial Accounting, Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Wiley						
Learning Outcomes	1.	Journalize the transactions and post journal entries to the Ledger.						
	2.	Prepare Trial Balance.						
	3.	Prepare Income Statement.						
	4.	Prepare Balance Sheet.						
	5.	Record basic adjusting and closing entries.						
Planned Learning Activities and Teaching Methods								
WEEK	Date	Course Contents						
Week 1		Definition of Accounting, Users of Accounting Information, Types of Business Org., Transactions, Financial Statements						
Week 2		Balance Sheet, Income Statement, Balance Sheet Equation						
Week 3		Transaction Analysis, The Account						
Week 4		The Debit-Credit Record Plan, Revenue and Expense Accounts, Example						
Week 5		Recording Transactions, Account Balances, Trial Balances						
Week 6		Example						
Week 7		Example						
Week 8		Midterm(s)						
Week 9		Accounting Books, Ledger, Journal, Posting						
Week 10		Merchandise Operations, Periodic Inventory Method						
Week 11		Perpetual Inventory Method, Example						
Week 12		Completion of Accounting Cycle, Year-End Adjustments, Depreciation, Example						
Week 13		Expense Apportionments, Revenue Apportionments						
Week 14		Expense Accruals, Revenue Accruals, Cost Expirations						
Week 15		Closing Entries						
Week 16		Study week						
Week 17		Final						
Assessment Methods		Assessment Method	Quantity	Date		Weight in Total (%)	Weight in Semester Evaluation (%)	
		Final Exam	1			50	0	
		Final Make-up Exam (if exists)	1			50	0	
		Semester Evaluation				50	100	

Methods and Criteria	Midterm(s)		1		50	100.0
	Quiz(zes)					
	Project(s)					
	Homework(s)					
	Laboratory					
	Other					
*** ECTS Credit Calculation ***						
Evaluation Tool	Hour/Quantity	Student Workload Hours		Evaluation Tool	Quantity	Student Workload Hours
Theoretical hours	3.0	42.0		Quiz & preparation	0	0.0
Applied hours	0.0	0.0		Homework		
Laboratory	0.0	0.0		Project	0	0.0
Pre-class self study				Research and presentation		
Post-class self study				Seminar		
Post-application self study				Field study		
Exam preparation & Midterm	40	40.0		Atelier		
Exam preparation & Final	50	50.0		Other		
GENERAL TOTAL :					93.0	132.0
Recommended ECTS Credit (Total Hours / 25) :						5