



MARMARA UNIVERSITY - Faculty of Business Administration

Business Administration (in English)

SYLLABUS

2018-2019 Fall Semester

Course Code	Course Title	Type of Course	Course Group * for electives	Weekly Course Hours		ECTS Credits	Prerequisite to minimum letter grade
				T	P		
ACC 1006	Financial Accounting	Compulsory		3	ACCOU nting for	5	
Prerequisite		Minimum grade				Grade	
Language of Instruction							
Course Lecturer							
Short Course Content							
Course Objectives	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.	Record end-of-period adjusting entries related with Liquid Assets.					
	2.	Record end-of-period adjusting entries related with Marketable Securities.					
	3.	Record end-of-period adjusting entries related with Receivables.					
	4.	Record end-of-period adjusting entries related with Inventory.					
	5.	Record end-of-period adjusting entries related with Fixed Assets.					
Planned Learning Activities and Teaching Methods							
WEEK	Date	Course Contents					
Week 1		Cash Short, Cash Over, Petty Cash					
Week 2		Accounting for Foreign Currency, Accounting for Checks					
Week 3		Accounting for Marketable Securities; Investment in Shares, Revenue Accrual on Shares, Sale of Shares					
Week 4		Accounting for Marketable Securities; Investment in Bonds, Interest Accrual on Bonds, Sale of Bonds					
Week 5		Accounting for Bad Debts; Uncollectibles, Doubtful Receivables					
Week 6		Accounting for Promissory Notes and Drafts; Receiving, Issuing, Endorsing, etc.					
Week 7		Review					
Week 8		Midterm(s)					
Week 9		Inventory Operations; Damaged Goods, Weighted Average, FIFO, LIFO					
Week 10		Inventory Operations; Weighted Average, FIFO, LIFO Continued					
Week 11		Accounting for Returns, Allowances and Discounts					
Week 12		Accounting for Fixed Assets; Depreciation, Sale of Fixed Assets					
Week 13		Accounting for Fixed Assets; Renewal, Capitalized Expenditures					
Week 14		Accounting for Leasehold Improvements					
Week 15		Review					
Week 16		Study week					
Week 17		Final					
Assessment Methods and	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		
	Midterm(s)	1		50	100,0		

Criteria	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	