



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 1006	Financial Accounting		Compulsory		3	Accounting 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		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