



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 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 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	