



# ÇANKAYA UNIVERSITY

## Faculty of Economics and Administrative Sciences

### Course Definition Form

#### Part I. Basic Course Information

Department Name	MANAGEMENT	Dept. Numeric Code	3 2
Course Code	M A N 2 0 2	Number of Weekly Lecture Hours	3
		Number of Weekly Lab/Tutorial Hours	-
		Number of Credit Hours	3
Course Web Site	http://man201.cankaya.edu.tr		ECTS Credit
			0 5

#### Course Name and Other Course Information

*This information will appear in the printed catalogs and on the web online catalog.*

English Name	Principles of Accounting II
Turkish Name	Muhasebe İlkeleri II
Mode of Delivery	Face to face
Language of Instruction	English

#### Course Description

*Provide a brief overview of what is covered during the semester. This information will appear in the printed catalogs and on the web online catalog. Maximum 60 words.*

This course is the continuation of MAN 201. Topics covered are inventories, basic manufacturing costs, financial fixed-assets, tangible assets, intangible assets, short-term liabilities such as notes payable and bank loans, long-term liabilities such as bonds issued and long-term bank loans, shareholders' equity and statement of cash flow.

<b>Prerequisites</b> (if any) <i>Give course codes and check all that are applicable.</i>	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>
	□ Consent of the Instructor	□ Senior Standing	□ Give others, if any. <span style="border: 1px solid black; padding: 2px;">Prior knowledge in MAN 201 is strongly recommended.</span>	
<b>Co-requisites</b> (if any)	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>
<b>Course Type</b> <i>Check all that are applicable</i>	<input checked="" type="checkbox"/> Must course for dept. <input type="checkbox"/> Must course for other dept.(s) <input type="checkbox"/> Elective course for dept. <input checked="" type="checkbox"/> Elective course for other dept.(s)			

#### Part II. Detailed Course Information

##### Course Objectives

*Maximum 100 words.*

The objectives of the course are to:

- Enable the students to journalize transactions related to basic manufacturing costs, inventories, fixed-assets, liabilities (both short-term and long-term), and shareholders' equity,
- Enable the students to value inventories and fixed-assets at the end of the period,
- Enable the students to prepare the statement of cash flows.

**Learning Outcomes**

*Explain the learning outcomes of the course. Maximum 10 items.*

Upon the successful completion of the course students will:

1. Comprehend the basic manufacturing costs,
2. Be able to journalize the basic manufacturing costs,
3. Comprehend and journalize inventory costs,
4. Apply the inventory valuation methods,
5. Be able to make journal entries related to fixed-assets,
6. Be able calculate and journalize depreciation and amortization,
7. Be able to make journal entries related to short-term liabilities,
8. Be able to make journal entries related to long-term liabilities,
9. Define the components of shareholders' equity,
10. Be able to prepare the statement of cash flows.

**Textbook(s)**

*List the textbook(s), if any, and other related main course material.*

Author(s)	Title	Publisher	Publication Year	ISBN
	Principles of Accounting (lecture notes)	Course web page	-	-

**Reference Books**

*List, if any, other reference books to be used as supplementary material.*

Author(s)	Title	Publisher	Publication Year	ISBN
Can Şimga Mugan	Principles of Financial Accounting	Gazi Kitapevi	Latest Edition	975-8895-54-0
Charles T. Horngren Walter T. Harrison, Jr.	Accounting	Prentice Hall	Latest Edition	0-13-243960-3

**Teaching Policy**

*Explain how you will organize the course (lectures, laboratories, tutorials, studio work, seminars, etc.)*

Three hours of lecturing. Different example sheets are posted in the web page of the course. Students are expected to solve the examples.

**Laboratory/Studio Work**

*Give the number of laboratory/studio hours required per week, if any, to do supervised laboratory/studio work and list the names of the laboratories/studios in which these sessions will be conducted.*

N/A

**Computer Usage**

*Briefly describe the computer usage and the hardware/software requirements for the course.*

N/A

<b>Course Outline</b> <i>List the weekly topics to be covered.</i>	
Week	Topic(s)
1	Inventories
2	Inventories (continued)
3	Basic manufacturing costs and journalizing these costs
4	Financial fixed-assets and tangible assets
5	Tangible assets (continued)
6	Intangible assets, end of period procedures, preparation of balance sheet and the income statement (with the new accounts)
7	Midterm Exam
8	Accounting for short-term liabilities
9	Accounting for short-term liabilities (continued)
10	Accounting for long-term liabilities
11	Accounting for long-term liabilities (continued)
12	Shareholders' equity
13	Statement of cash flow
14	End of period procedures, preparation of balance sheet and the income statement (with the new accounts).

<b>Grading Policy</b> <i>List the assessment tools and their percentages that may give an idea about their relative importance to the end-of-semester grade.</i>								
Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage
Midterm exam	1	50 %						
Final exam	1	50 %						

<b>ECTS Workload</b> <i>List all the activities considered under the ECTS.</i>			
Activity	Quantity	Duration (hours)	Total Workload (hours)
Attending Lectures ( <i>weekly basis</i> )	13	3	39
Attending Labs/Recitations ( <i>weekly basis</i> )	-	-	-
Compilation and finalization of course/lecture notes ( <i>weekly basis</i> )	13	0.5	6.5
Collection and selection of relevant material ( <i>once</i> )	1	2	2
Self study of relevant material ( <i>weekly basis</i> )	13	4	52
Take-home assignments	3	4	12
Preparation for quizzes	-	-	-
Preparation for mid-term exams ( <i>including the duration of the exams</i> )	1	10	10
Preparation of term paper/case-study report ( <i>including oral presentation</i> )	-	-	-
Preparation of term project/field study report ( <i>including oral presentation</i> )	-	-	-
Preparation for final exam ( <i>including the duration of the exam</i> )	1	10	10
<b>TOTAL WORKLOAD / 25</b>			<b>5.18</b>
<b>ECTS Credit</b>			<b>5</b>

<b>Program Qualifications vs. Learning Outcomes</b> Consider the program qualifications given below as determined in terms of learning outcomes and acquisition of capabilities for all the courses in the curriculum. Look at the learning outcomes of this course given above. Relate these two using the Likert Scale by marking with X in one of the five choices at the right.						
No	Program Qualifications	Contribution				
		0	1	2	3	4
1	Acquire detailed knowledge concerning the economic and legal environment in which the business entities operate.			X		
2	Have profound theoretical background knowledge in basic business functions comprising organization and management, accounting, finance, marketing, and production and operations management.					X
3	Obtain basic and intermediate level knowledge in quantitative techniques and methods that are predominantly used in business and management.	X				
4	Have more specific knowledge in one of the business functions (including the mastery of quantitative approaches) that he/she has chosen to specialize.	X				
5	Be able to apply the professional knowledge necessary to establish and/or run a business, or a department within a business entity.				X	
6	Be able to collect, edit, analyze, and interpret the representative data by applying both qualitative and quantitative methods in order to identify and clearly define the business problems and to develop insight and solutions.			X		
7	Be able to adequately communicate upon analyses, findings, inferences, and recommendations with his/her superiors, team members, colleagues, and subordinates both in written and oral form.				X	
8	Be thereby qualified to conduct research in business administration and management.			X		
9	Be appropriately trained to fulfill his/her responsibilities in team work both as a leader and an expert.		X			
10	Acquire the necessary skills to communicate effectively with the stakeholders of an organization so that he/she can become capable of analyzing the needs of the stakeholders and based on these analyses developing the objectives of the organization.			X		
11	Gain self-evaluation skills to identify exactly his/her self-learning and self-improvement needs, being at the same time equipped with the capacity to follow advanced courses and degree studies.				X	
12	Gain the ability to evaluate the organization that he/she is affiliated with and the ability to assess the knowledge that he/she has acquired in a critical perspective.				X	
13	Be able to use English, which is the medium of instruction in the department, at least in European Language Portfolio B1 General Level.					X
14	Be able to use information technologies applicable to business administration and management at European Computer Usage License Basic Level.		X			
15	Be directed towards the behavioral patterns and responsibilities of a business administrator in terms of quality awareness, occupational safety and health, in-service training, environmental issues, social responsibilities, and social, organizational and business ethics.			X		
16	Be inclined to encourage innovation and continuous improvement within the organization in which he/she takes responsibilities.		X			

Scale for contribution to a qualification: **0**-none, **1**-little, **2**-moderate, **3**-considerable, **4**-highest