

## SYLLABUS / Fall 2019

<b>Course Name / Code</b>	Accounting (Elective) / CIR337
<b>Instructor</b>	Arş. Gör. Dr. Özlem USMAN
<b>E- Mail</b>	ozlem.usman@yalova.edu.tr
<b>Course Hours</b>	Tuesday, 11:00-14:00
<b>Office Hours</b>	Wednesday, 10:00-12:00

### Aim of the Course

The primary objective Accounting course is to introduce students with the science of accounting and to teach them how to record business operations. In addition, it is aimed to familiarize students with accounting functions and economic events affecting a business which eventually impact the financial statements such as balance sheet and income statement. Another aim of this course is showing students how to record transactions in double entry system. Plus, teaching students to prepare an income statement and balance sheet, reporting revenues and expenses are important goals of the course.

### Learning Outputs

Upon completion of this course, the student should:

1. have a strong background of financial accounting
2. be able to record business transactions in an accounting manner
3. understand accounting functions in detail
4. know how economic events influence the organizations in general and its financial statements
5. demonstrate a good understanding of accounting rules
6. build mastership about preparing income statements and balance sheets
7. reflect knowledge of reporting revenues and expenses
8. show that he/she can analyze financial statements and provide comments about the firm

### Weekly Course Schedule

Week	Topic
<b>Sept 24</b>	An Introduction to the Science of Accounting
<b>Oct 1</b>	Definition of Accounting, Functions Concepts of Accounting
<b>Oct 8</b>	Basic Financial Statements, Accounting Equivalency and the Logic Behind Accounting,
<b>Oct 15</b>	Book-keeping by firms and their value for internal and external use.
<b>Oct 22</b>	Functioning of Accounts and Transactions, Accounting Records , Introducing Problems and Exercises of Financial Accounting
<b>Oct 29</b>	Describing Accounting Process and practice
<b>Nov 5</b>	Solution of the assignments

<b>Nov 12</b>	<b>MID-TERM EXAM</b>
<b>Nov 19</b>	Non-Current assets
<b>Nov 26</b>	Depreciation and exercises
<b>Dec 3</b>	Long- Term Liabilities
<b>Dec 10</b>	Exercises of Accounting Records
<b>Dec 17</b>	Monography Practice
<b>Dec 24</b>	Problems and Exercises of Accounting Records, Preparation for the Final Exam

### Evaluation Methods and Tools

Examinations will cover materials presented in the class such as classroom discussions, assignments, lectures, questions and exercises from the textbook, Power Point presentations, student experiences/ responses, MS Excel applications and practices. Additional information provided and mentioned by the instructor during the courses and textbook materials can also be asked in examinations. Unless mentioned otherwise, there will be one mid-term exam, one final exam and one term paper.

A summary of the grading follows:

Midterm: 30%, Term Paper: 10%, Attendance: 10%, Final Exam: 50%,

### Course Materials

Course materials are as follows:

1. Engin Yarbaşı, “An Introduction to Financial Accounting”, Literatür Yayınları, İstanbul, 2001.
2. Orhan Sevilengül, “Genel Muhasebe”, Gazi Yayınevi, Ankara 2007.

### Method

The instructor can take advantage of methods such as classroom discussions, assignments, group projects, case studies, lectures, questions and exercises from the textbook, Power Point presentations, student experiences/ responses, MS Excel applications and practices.

### Attendance Procedures

Attendance is a significant and serious indicator of success in the Accounting course. Students are responsible for arriving class on time, following the flow of courses carefully and remaining in the class until the end of session. Course contents are tightly related and sessions continue progressively. Thus, missing courses will negatively affect the overall achievement of students.

**Note:** In case you miss a class, please contact your instructor via e-mail and learn the contents mentioned in class. Also check if you have any assignments due for the course. Even if you miss a class because of unexpected and involuntary reasons, make sure to cover the topics and catch up with your classmates. Late assignments are not accepted in general. The instructor will only accept late assignments if you have a special case.

**Reward and Motivation Policy for Good Attendance:** At the end of the term, instructor will check the attendance of all students in class.

### **Academic Dishonesty**

Each student in the Accounting course is expected to abide by Academic Integrity. Academic dishonesty is against the laws and regulations of the university and thus will not be accepted. All students determined to be a part of verifiable issues of academic dishonesty (copying, cheating, plagiarism, etc.) will be considered to have demonstrated unethical behaviors and receive a grade of “FF” for the class.

### **Course Adjustments and Changes**

The course syllabus is an overall guide for the Accounting class. Instructor reserves the right to make periodic and specific changes-adjustments to the syllabus, which can cover assignments, group projects, case studies, schedule, examinations, etc. The adjustments and changes will be implemented for the advantage of students and satisfying the necessities of the course.