



# ÇANKAYA UNIVERSITY

## Çankaya Vocational Training School

### Course Definition Form

#### Part I. Basic Course Information

<b>Department Name</b> <i>Use capital letters only</i>	FOREIGN TRADE PROGRAMME	<b>Dept. Numeric Code</b>	4 4
<b>Course Code</b>	Dept. Code+Course No F T P 1 1 6	<b>Number of weekly lecture hours</b>	3
		<b>Number of weekly lab/tutorial hours</b>	0
		<b>Number of Credit Hours</b>	3
<b>Course Web Site</b> <i>Use capital letters only</i>	FTP116.CANKAYA.EDU.TR	<b>ECTS Credit</b>	0 4

#### Course Name

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

**English Name** *maximum 40 characters*

Principles of Accounting

**Abbreviated English Name** *maximum 15 characters*

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**Turkish Name** *maximum 40 characters*

Muhasebe İlkeleri

**Abbreviated Turkish Name** *maximum 15 characters*

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<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>
	<input type="checkbox"/> Consent of the Instructor <input type="checkbox"/> Senior Standing	<input type="checkbox"/> Give others, if any.	<input type="text"/>	
<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 checked="" type="checkbox"/> Must course for other dept(s) <input type="checkbox"/> Elective course for Dept. <input type="checkbox"/> Elective course for other dept(s)				

**Part II. Detailed Course Information****Justification for the proposal** *Maximum 80 words***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.*

The course begins with the definition of accounting, types of accounting, and the basic concepts of accounting and covers basic financial accounting topics such as accounting cycle, hierarchy of accounts (account classes, account groups, accounts, subsidiary accounts) journal entries, posting, adjusting entries, trial balance, preparation of financial statements, closing and opening entries, accounting of value added tax, payroll accounting, and accounting of current assets (except inventories that will be covered in the subsequent course).

**Course Objectives**

*Explain the aims of the course. Maximum 100 words.*

The concepts and principles of financial accounting, issues of financial and management accounting, accounting cycle, transactions, principles of bookkeeping, balance sheet, income statement, trial balances, adjustments, financial flow, inventory, income measurement, financial data for business decision making.

**Learning Outcomes**

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

By the learning of this course students should be able to:

- Analyze, journalize, and post business transactions.
- Prepare an income statement, equity statement and a balance sheet.
- Analyze existing account balances and trial balances
- Account for cash and internal controls
- Account for merchandising companies and inventory control
- Account for property, equipment, accounts receivable and current liabilities.

**Course Outline**

*List the topics covered within each week.*

Week	Topic(s)
1	An Overview of Accounting
2	Account Classes, Account Groups, and Accounts
3	The Accounting Cycle
4	Review and Problem Solving
5	Accounting of Value Added Tax
6	Payroll Accounting
7	Preparation of Financial Statements
8	Current Assets
9	Inventories
10	Fixed-assets
11	Short-term Liabilities
12	Contingent Liabilities and Long-term Liabilities
13	Shareholder's Equity and Statement of Cash Flows
14	Review and Problem Solving

<b>Textbook(s)</b> <i>List the textbook(s), if any, and other related main course materials.</i>				
Author(s)	Title	Publisher	Publication Year	ISBN
Can Şimga-MUĞAN and Nazlı Hoşal-AKMAN	Principles of Financial Accounting	Gazi Kitapevi	2007	9758895540

<b>Teaching Policy</b> <i>Explain how you will organize the course (lectures, laboratories, tutorials, studio work, seminars, etc.)</i>
Students will take one midterm and one final exam which will be equally weighted. In addition some assignments and a pop-up quiz will be applied. Attendance and participation also crucial for the course.

<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
Quiz	1	%10						
Homework	1	%10						
Midterm	1	%35						
Final Exam	1	%45						

<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> )	14	3	42
Attending Labs/Recitations ( <i>weekly basis</i> )	14	-	-
Preparation beforehand and finalizing of notes ( <i>weekly basis</i> )	8	1	8
Collection and selection of relevant material ( <i>once</i> )	1	3	3
Self study of relevant material ( <i>weekly basis</i> )	7	1	7
Homework assignments	2	2	4
Preparation for Quizzes	3	4	12
Preparation for Midterm 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> )	1	-	-
Preparation for Final Exam ( <i>including the duration of the exam</i> )	1	12	12
<b>TOTAL WORKLOAD</b>			<b>98</b>
<b>TOTAL WORKLOAD / 25</b>			<b>3,92</b>
<b>ECTS Credit</b>			<b>4</b>

<b>Program Qualifications vs. Course's Learning Outcomes</b>						
<i>Consider the below program qualifications determined in terms of learning outcomes of all the courses in the curriculum and capabilities. 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..</i>						
No	Program Qualifications (Specific to each program)	Contribution				
		0	1	2	3	4
FTP-1	Be able to monitor and analyze the dynamics of international markets.		x			
FTP-2	Be able to utilize the basic knowledge that obtained with an interdisciplinary approach to business, economics, etc. in creating expertise in the fields of foreign trade in accordance with the requirements of the globalized business environment.				x	
FTP-3	Be able to identify and analyze the validity of theories related to the foreign trade and their relationships regarding current conditions.				x	
FTP-4	Have a good knowledge of the regulations and legislation underpinning the international markets and institutions.				x	
FTP-5	Have the ability to efficiently perform all responsibilities of foreign trade within a corporation.				x	
FTP-6	Be able to use quantitative techniques and methods that are predominantly used in foreign trade.			x		
FTP-7	Be able to use the theoretical and practical knowledge obtained in his/her field in analyzing and evaluating data.		x			
FTP-8	Be aware of elements of the international competitiveness of the foreign trade environment and marketing techniques.	x				
FTP-9	Be able to understand and evaluate the problems in foreign trade and to discuss and express his/her opinions clearly.		x			
FTP-10	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	
FTP-11	Be able to understand and evaluate the legal framework for foreign trade law, rules and regulations.				x	
FTP-12	Have the ability to analyze and perform risk assessment of foreign trade companies and multinational companies.				x	

Contribution Scale to a Qualification: **0**-None, **1**-Little, **2**-Medium, **3**-Considerable, **4**-Largest