

**OSTİM TECHNICAL UNIVERSITY
FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES
DEPARTMENT OF BUSINESS ADMINISTRATION
COURSE SYLLABUS FORM**

BUS 206 General Accounting II							
Course Name	Course Code	Period	Hours	Application	Laboratory	Credit	ECTS
General Accounting II	BUS 206	1	4	3	1	3	5

Language of Instruction	English
Course Status	Compulsory
Course Level	Bachelor
Learning and Teaching Techniques of the Course	Lecture, Question-Answer, Problem Solving, Teamwork, Report Writing

Course Objective
This course is designed to give the following topics: Detailed review of accounts; costing methods of stocks; re-valuation of stocks; depreciation accounting; depreciation methods; accounting transactions of financial assets; bond issue and depreciation; preparation of financial statements other than balance sheet and income statements

Learning Outcomes
<p>On successful completion of this course, candidates should be able to:</p> <ul style="list-style-type: none"> • Operation of the accounting system; account and its types; obtain information about the registration policies and monitoring of accounts. • Recognize the Uniform Accounting System applied in Turkey. • Learns the operation of fixed asset accounts. learns the operation of liability and owner's equity accounts. • To learn end of period procedures • Learn to create Balance Sheet and Income Statement.

Course Outline
This is the second course in accounting. The course involve journal entries related to sales, purchases, collections, payments, and expenses; posting; accounting of value added tax; payroll accounting; accounting of current assets (except inventories that will be covered in the subsequent

course); trial balance, preparation of financial statements, and closing/opening entries.

Weekly Topics and Related Preparation Studies		
Weeks	Topics	Preparation Studies
1	Inventories	Inventory Methods and Financial Effects
2	Inventory Valuation Methods	
3	Current Assets	- Cash and cash equivalents (denominated in domestic and foreign currency) - Trade receivables
4	Accounts Receivables in form of Fixed Assets and Financial Fixed Assets	
5	Real Assets	
6	Intangible Assets, Private Exhaustible Assets and Other Fixed Assets	
7	Short term Liabilities, Long term Liabilities	Reporting and Analyzing Liabilities
8	MIDTERM EXAM	
9	Accounting of Value Added Tax	- VAT deductible - VAT payable - VAT carried forward
10	Payroll accounting	- Filing and Remitting Payroll Taxes - Preparing the payroll (gross pay and deductions) - Journalizing the payroll
11	Income Statement Accounts Generation of Expenses, 7/A 7/B Options	-Accounting for Net Income or Net Loss
12	End of Period Procedures	- Closing the temporary accounts - Trial balance - Closing entries
13	Preparing the Financial Statements	- Balance sheet -Income statement
14	Application (Monograph)	
15	Application (Monograph)	
16	FINAL EXAM	

Textbook (s)/References/Materials:

TEXTBOOK: Harrison, Horngren, Thomas & Tietz, Financial Accounting, 11th edition,

Pearson, 2018, ISBN-13: 978-1292211145
Accounting Principles, Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, John Wiley & Sons, 6 June 2018 - 1376 pages

Assessment		
Studies	Number	Contribution margin (%)
Attendance		
Lab		
Classroom and application performance grade	1	20
Field Study		
Course-Specific Internship (if any)		
Quizzes / Studio / Critical		
Homework		
Presentation		
Projects		
Report		
Seminar		
Midterm Exam/Midterm Jury	1	30
General Exam / Final Jury	1	50
Total		100
Success Grade Contribution of Semester Studies		50
Success Grade Contribution of End of Term		50
Total		100

ECTS / Workload Table			
Activities	Number	Duration (Hours)	Total Workload
Course hours (Including the exam week: 16 x total course hours)	16	3	48
Laboratory			
Application			
Course-Specific Internship			
Field Study			
Study Time Out of Class	16	3	48
Presentation / Seminar Preparation			
Projects			
Reports			
Homework	4	4	16
Quizzes / Studio Review			
Preparation Time for Midterm Exam / Midterm Jury	1	4	4
Preparation Period for the Final Exam / General Jury	1	4	4
Total Workload/25 hours	(120/25 = 4.8)		
ECTS	5		

Relationship Between Course Learning Outcomes and Program Competencies

No	Learning Outcomes	Contribution Level				
		1	2	3	4	5
L01	Operation of the accounting system; account and its types; obtain information about the registration policies and monitoring of accounts.					X
L02	Recognize the Uniform Accounting System applied in Turkey.					X
L03	Learns the operation of fixed asset accounts. learns the operation of liability and owner's equity accounts.					X
L04	To learn end of period procedures					X
L05	Learn to create Balance Sheet and Income Statement.					X

Relationship Between Course Learning Outcomes and Program Competencies							
No	Program Competencies	Learning Outcomes					Total Effect (1-5)
		LO1	LO2	LO3	LO4	LO5	
1	Know the basic concepts and practical information about the science of business administration and core business activities	X			X	X	3
2	Evaluate global and local issues by using ideas and concepts from the field of business administration; examine and analyze management related information and applications in line with scientific principles by using appropriate qualitative and quantitative methods; interpret and synthesise the data and find solutions to business related problems	X		X	X		3
3	Take responsibility as a member of an interdisciplinary team to solve unpredictable and complex business problems; be able to work effectively in teams of various functions and disciplines; effectively carry out project activities					X	1
4	Carry out independent studies in the field by utilizing obtained knowledge and skills			X		X	2
5	Set goals and objectives for the institution he/she works at; detect and solve basic problems; analyze the internal and external environment of the business; evaluate the developments, support continuous improvement and provide innovative strategies		X			X	2
6	Acquire the skill to manage activities aimed at the improvement of the employees as a leader, make decisions and implement them		X	X			2
7	Acquire the entrepreneurship skill; design and manage a business; promote innovativeness and sustainability	X	X			X	3
8	Maintain life-long learning activities; achieve self-improvement; follow higher level educational programs	X	X	X			3
9	Inform stakeholders with a sense of social responsibility as an individual with effective communication skills; share his/her emotions, thoughts and solutions to problems verbally and in writing; understand the behaviors and psychology of his/her colleagues	X			X	X	3
10	Use the information and communication technologies and computer software required by the field		X		X	X	3
11	Effectively use English to follow, read, write and speak about the universal information in the field of business and management sciences and be able to communicate with colleagues in a foreign language with professional proficiency	X					1
12	Act according to the law in all his/her affairs; have a sense of professional and ethical responsibility and						

	code of business conduct and act in line with social values		X		X		2
13	Be aware of the contemporary business problems as well as the interdisciplinary scope of business administration and analyze these; have the competence to understand the effects of business and management sciences on these problems on a universal, environmental, legal, social and societal level and in terms of health, security and globalization	X			X		2
14	Give research proposals, be able to design research studies, prepare and present research reports	X	X	X	X	X	5
15	Manage work time and personal time; fulfil the requirements of his/her duties on time	X	X	X	X		4
16	Have the competence to work in non-governmental organizations, private sector and public entities	X	X	X	X	X	5
Total Effect							44

Policies and Procedures
Web page: https://www.ostimteknik.edu.tr/business-administration-1240/907
Exams: The exams aim at assessing various dimensions of learning: knowledge of concepts and theories and the ability to apply this knowledge to real-world phenomena, through analyzing the situation, distinguishing problems, and suggesting solutions. The written exams can be of two types, ie. open-ended questions, which can also be in the form of problems or multiple-choice questions. The case could also be carried to the Dean's Office for additional disciplinary action.
Assignments: Quizzes and Homework (Assignments) might be applicable. Scientific Research Ethics Rules are very important while preparing assignments. The students should be careful about citing any material used from outside sources and reference them appropriately.
Missed exams: Any student missing an exam needs to bring an official medical report to be able to take a make-up exam. The medical report must be from a state hospital.
Projects: Not applicable.
Attendance: Attendance requirements are announced at the beginning of the term. Students are usually expected to attend at least 70% of the classes during each term.
Objections: If the student observes a material error in his/her grade, he/she has the right to place an objection to the Faculty or the Department. The claim is examined and the student is notified about its outcome.