

**COURSE RECORD**

|                   |                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code              | <b>BA 205</b>                                                                                                                                                                                                                                                                                                                                                                                              |
| Name              | <b>Financial Accounting</b>                                                                                                                                                                                                                                                                                                                                                                                |
| Hour per week     | 3 (3 + 0)                                                                                                                                                                                                                                                                                                                                                                                                  |
| Credit            | 3                                                                                                                                                                                                                                                                                                                                                                                                          |
| ECTS              | 5                                                                                                                                                                                                                                                                                                                                                                                                          |
| Level/Year        | Undergraduate/2                                                                                                                                                                                                                                                                                                                                                                                            |
| Type              | Compulsory                                                                                                                                                                                                                                                                                                                                                                                                 |
| Prerequisites     | -                                                                                                                                                                                                                                                                                                                                                                                                          |
| Description       | This course mainly covers an introduction to financial statements, namely, the Balance Sheet, Income Statement, and Cash Flow Statement. Students are encouraged to analyze the financial outlook of firms by exploring accounting datasets. It is expected to gain confidence in students' ability to apply computational methods to their own financial decision-making process.                         |
| Objectives        | Summarizing knowledge of the basic theory, concepts, and practice of financial accounting.<br>Utilizing knowledge of the accounting cycle.<br>Applying knowledge of using financial statements and financial information to manage and evaluate the results of business operations.                                                                                                                        |
| Learning Outcomes | <i>By the end of the course, the student will be able to</i><br>LO1. Interpret how to analyze financial statements.<br>LO2. Construct financial statements based on the given transactions in a calendar year.<br>LO3. Evaluate the company's performance in terms of profitability, liquidity, and growth.<br>LO4. Recommend suggestions/solutions to help a company's financial decision-making process. |

**CONTRIBUTION TO PROGRAMME OUTCOMES\***

|     | P01 | P02 | P03 | P04 | P05 | P06 | P07 | P08 | P09 | P010 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| LO1 | 5   | 5   | 2   | 0   | 1   | 2   | 0   | 1   | 2   | 4    |
| LO2 | 5   | 4   | 2   | 0   | 1   | 2   | 0   | 1   | 2   | 4    |
| LO3 | 5   | 5   | 2   | 0   | 1   | 2   | 0   | 1   | 2   | 4    |
| LO4 | 5   | 5   | 1   | 0   | 3   | 2   | 0   | 1   | 2   | 4    |

\* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

**CONTRIBUTION TO INSTITUTIONAL LEARNING OUTCOMES**

|     | ILO1 | ILO2 | ILO3 | ILO4 | ILO5 | ILO6 | ILO7 |
|-----|------|------|------|------|------|------|------|
| LO1 | 4    | 2    | 3    | 1    | 4    | 3    | 3    |
| LO2 | 4    | 3    | 2    | 1    | 2    | 3    | 3    |
| LO3 | 5    | 4    | 4    | 2    | 4    | 3    | 4    |
| LO4 | 4    | 4    | 4    | 2    | 3    | 2    | 4    |

\* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

**COURSE CONTENT DETAILS**

| <b>Topic</b>                                           | <b>Outcomes</b> |
|--------------------------------------------------------|-----------------|
| Introduction to Accounting                             | LO1, LO2        |
| Measuring and reporting financial performance          | LO1, LO2, LO3   |
| Accounting for limited companies                       | LO2, LO3        |
| Measuring and reporting cash flows                     | LO2, LO3        |
| Recognising and reporting assets and liabilities       | LO2, LO3        |
| Analysing and interpreting financial statements        | LO1, LO3, LO4   |
| Reporting the financial results of groups of companies | LO2, LO3        |
| Increasing the scope of financial reporting            | LO3, LO4        |

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Governing a company

L03, L04

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**DERS BİLGİLERİ**

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|----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Kodu           | <b>BA 205</b>                                                                                                                                                                                                                                                                                                                                                                                                                     |
| İsmi           | <b>Finansal Muhasebe</b>                                                                                                                                                                                                                                                                                                                                                                                                          |
| Haftalık Saati | 3 (3 + 0)                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Kredi          | 3                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| AKTS           | 5                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Seviye/Yıl     | Lisans/2                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Dersin Dili    | İngilizce                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Tip            | Zorunlu                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Ön Şart        | -                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| İçerik         | Bu ders, finansal muhasebenin temel teorisini, kavramlarını ve uygulamalarını tanıtmayı amaçlamaktadır. Dersin temel hedefi, öğrencilerin şirketler ve diğer kuruluşlar tarafından yayımlanan finansal tabloları okuyup anlayabilmelerini sağlamaktır. Bu kapsamda öğrenciler, finansal raporlarda yer alan bilgilerin nasıl hazırlandığını, ne anlama geldiğini ve karar alma süreçlerinde nasıl kullanılabileceğini öğrenirler. |