

COURSE RECORD

Code	BA 205
Name	Financial Accounting
Hour per week	3 (3+0)
Credit	3
ECTS	5
Level/Year	Undergraduate/ 2
Semester	Fall
Type	Compulsory
Prerequisites	
Description	This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand information contained in the published financial statements of companies and other organizations.
Objectives	Provide knowledge of the basic theory, concepts and practice of financial accounting. Provide knowledge of accounting cycle. Provide 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> LO1: Demonstrate knowledge about accounting concepts and principles LO2: Demonstrate knowledge about accounting cycle LO3: Be able to identify major asset, liability, equity, income and expense items. LO4: Demonstrate knowledge about recording basic accounting transactions LO5: Be able to Prepare and interpret annual financial statements. LO6: Demonstrate knowledge about using the financial statements and financial information to manage and evaluate the results of business operations

CONTRIBUTION TO PROGRAMME OUTCOMES*

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
LO1	5	4	3	1	4	4	1	1	3	3
LO2	5	4	3	1	4	4	1	1	3	3
LO3	5	4	3	1	4	4	1	1	3	3
LO4	5	5	3	1	5	4	1	1	3	3
LO5	4	4	2	1	4	4	1	1	3	3
LO6	4	5	2	1	4	4	1	1	3	3

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

COURSE CONTENT DETAILS

Topics	Outcomes
Introduction to Accounting	LO1, LO2, LO3
Measuring and reporting financial performance	LO1, LO2, LO4
Accounting for limited companies	LO2, LO3, LO4
Measuring and reporting cash flows	LO2, LO3
Recognising and reporting assets and liabilities	LO2, LO3
Analysing and interpreting financial statements	LO1, LO5
Reporting the financial results of groups of companies	LO1, LO6
Increasing the scope of financial reporting	LO3, LO4 LO5
Governing a company	LO6

DERS BİLGİLERİ

Kodu	BA 205
İsmi	Finansal Muhasebe
Haftalık Saati	3 (3+0)
Kredi	3
AKTS	5
Seviye/Yıl	Lisans / 2
Dönem	Güz
Dersin Dili	İngilizce
Tip	Zorunlu
Ön Şart	
İçerik	Bu ders, finansal muhasebenin temel teorisini, kavramlarını ve uygulamasını tanıtmayı ve öğrencilerin şirketlerin ve diğer kuruluşların yayınlanmış finansal tablolarında yer alan bilgileri anlamalarını sağlamayı amaçlamaktadır.