**Antalya Bilim University**

**College of Business, Economics Programme, EBUSI 1101 Accounting I**

**Fall 2021**

Class time& Place: Mondays, 09:30

 Hakan ER, Ph.D.

 Prof. Dr.

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This course introduces students the basic accounting concepts and principles underlying financial accounting systems. Emphasis is given to how accounting measures, records, and reports economic activities for corporations and on the relationship between accrual and cash flow measures in interpreting accounting information. The focus will be on asset side of the balance sheet. The topics covered include cash and equivalents, accounts and notes receivable, inventory, marketable securities, long term financial investments, tangible and intangible assets.

**Course book:**

Introduction to Financial Accounting. Henry Dauderis & David Annand. Lyrix with Open Texts. URL: <https://open.umn.edu/opentextbooks/BookDetail.aspx?bookId=215>

**Recommended readings:**

Additional reading material will be provided by the lecturer.

**Developing Graduate Attributes**

Students will be encouraged to develop the following graduate attributes by undertaking the course activities and mastering the course contents. These attributes will be assessed within the assessment tasks:

* skills involved in scholarly enquiry;
* an in-depth engagement with the relevant disciplinary knowledge;
* the capacity for analytical and critical thinking;
* the ability to engage in independent and reflective learning.

**Academic Honesty and Plagiarism**

Plagiarism is using the words or ideas of others and presenting them as your own. Plagiarism is a type of intellectual theft. It can take many forms, from deliberate cheating to accidentally copying from a source without acknowledgement. Although plagiarism is well established in Turkish educational system, you will be punished heavily if you are caught do it.

**Assessment Criteria:**

1. **Attendance & Participation (10%)**: Attendance and participation make up 15 % of your overall course grade. Students are expected to read the assigned chapters and other readings before the class. They are expected to participate class discussions and present their views and answer questions. Students are required to exhibit proper discipline, behavior, and responsibility.
2. **Midterm (30%):** Students are responsible for all class material covered until the misterm exam.
3. **Assignments (5%)**
4. **Quizzes (5%)**
5. **Final exam (50%)**: This exam is cumulative and will focus on all units and topics studied throughout the course, but emphasis will be after midterm.

**Course Schedule**

**WEEK 1 Introduction and Semester Overview**

Dauderis & Annand, Chapter 1

**WEEK 2 Analyzing Business Transactions**

Dauderis & Annand, Chapter 1-2

**WEEK 3 Measuring Business Income**

Dauderis & Annand, Chapter 2-3

**WEEK 4 The Classified Balance Sheet and Related Disclosures**

Dauderis & Annand, Chapter 4

**WEEK 5 The Operating Cycle and Merchandising Operations**

Dauderis & Annand, Chapter 5

**WEEK 6 The Operating Cycle and Merchandising Operations (Cont’d)**

Dauderis & Annand, Chapter 5

**WEEK 7 Inventories**

Dauderis & Annand, Chapter 6

**WEEK 8 Midterm Exam**

**WEEK 9 Cash and Receivables**

Dauderis & Annand, Chapter 7

**WEEK 10 Short-term Investments**

Reading material will be provided by the lecturer

**WEEK 11 Long-Term Assets**

Dauderis & Annand, Chapter 8

**WEEK 12 Long-Term Assets (Cont’d)**

Dauderis & Annand, Chapter 8

**WEEK 13 Long-Term Assets (Cont’d)**

Dauderis & Annand, Chapter 8

**WEEK 14 Investments**

Reading material will be provided by the lecturer