**Antalya Bilim University**

**College of Business, Business Administration Programme, BUSI 211 Financial Accounting**

**Fall 2019**

Class time& Place: Thursdays, 13:30-16:30

Office hours: I’m available after the classes.

 Hakan ER, Ph.D.

 Prof. Dr.

hakan.er@antalya.edu.tr

The course is an introduction to financial accounting concepts and financial reporting. The course aims to initiate the students in the use and preparation of financial statements. The focus will be on how decision makers analyze, interpret, and use information provided by the accounting information system. The topics covered include the basic principles and recording process to prepare useful financial statements. 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.

**Course book:**

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

**Suggested further reading:**

Principles of Financial Accounting. C. Şımga-Muğan and N.Hoşal-Akman, 5th edition, McGrawHill, 2012.

Financial Accounting: IFRS, 3rd Edition Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, ISBN: 978-1-118-97808-5, Jul 2015.

**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 (15%)**: 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 (10%)**
4. **Quizzes (5%)**
5. **Final exam (40%)**: 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 (Sep 19) Introduction and Semester Overview**

Dauderis & Annand, Chapter 1

**WEEK 2 (Sep 26) The Accounting Process**

Dauderis & Annand, Chapter 2

**WEEK 3 (Oct 3) Financial Accounting and Adjusting Entries**

Dauderis & Annand, Chapter 3

**WEEK 4 (Oct 10) The Classified Balance Sheet and Related Disclosures**

Dauderis & Annand, Chapter 4

**WEEK 5 (Oct 17) Assigning Costs to Merchandise**

Dauderis & Annand, Chapter 5

**WEEK 6 (Oct 24) Accounting for the Sale of Goods**

Dauderis & Annand, Chapter 6

**WEEK 7 (Oct 31) Cash and Receivables**

Dauderis & Annand, Chapter 7

**WEEK 8 (4-8 Nov) Midterm Exam**

**WEEK 9 (Nov 14) Long-lived Assets**

Dauderis & Annand, Chapter 8

**WEEK 10 (Nov 21) Debt Financing: Current and Long-term Liabilities**

Dauderis & Annand, Chapter 9

**WEEK 11 (Nov 28) Equity Financing**

Dauderis & Annand, Chapter 10

**WEEK 12 (Dec 5) The Statement of Cash Flows**

Dauderis & Annand, Chapter 11

**WEEK 13 (Dec 12) Financial Statement Analysis**

Dauderis & Annand, Chapter 12

**WEEK 14 (Dec 19) Proprietorships and Partnerships**

Dauderis & Annand, Chapter 13