

Antalya Bilim University
Department of Economics, ECON 1108
Spring 2024-2025

Class time& Place: Monday/ 13:00-15:30

Office hours: Monday: 09:30-12:30

Other times by appointment, and when available

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This course is designed to review the recording business transactions and year-end adjustments, preparation of trial balance, balance sheet and income statement; opening and closing the accounts and to introduce the analysis of major accounts. The use and interpretation of financial reports. The concepts and standards for the measurements used in preparing the financial statements of businesses. Also it is aimed to gain competitive advantage by giving information to students about financial statements, which have important applications in economic developments, distribution of financial resources and economic welfare.

Course book:

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

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 financial statement analysis 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) **Midterm (40%):** Students are responsible for all class material covered until the midterm exam.
- 2) **Final exam (60%):** 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 (03 Feb 2025) Introduction**

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 2 (10 Feb 2025) Accounting for Merchandising Operations

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 3 (17 Feb 2025) Accounting for Merchandising Operations

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 4 (24 Feb 2025) Inventory Valuation

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 5 (03 March 2025) Inventory Valuation

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 6 (10 March 2025) Plant Assets, Natural Resources and Intangibles

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 7 (17 March 2025) Plant Assets, Natural Resources and Intangibles

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 8 (24 March 2025) MIDTERM EXAM**WEEK 9 (10 Apr 2025) HOLIDAY**

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 10 (07 Apr 2025) Liabilities

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 11 (14 Apr 2025) Liabilities

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 12 (21 Apr 2025) Corporations: Organization, Share Transactions, Dividends, and Retained Earnings

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 13 (28 Apr 2024) Corporations: Organization, Share Transactions, Dividends, and Retained Earnings

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 14 (05 May 2025) Investments

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley

WEEK 15 (12 May 2025) Investments

Weygandt, Kimmel & Kieso, IFRS Edition, Wiley