

**ANKARA YILDIRIM BEYAZIT UNIVERSITY – DEPARTMENT OF MANAGEMENT  
COURSE SYLLABUS**

| Course Code  | Course Title   | Course Type   | ECTS Credits | Prerequisite Information | Date of Preparation |
|--|--|---|--------------|--------------------------|---------------------|
| BUS105   | Accounting I   | Compulsory  | 5            | -                        | 20.09.2025          |
| <b>Instructor of the Course &amp; E-Mail Address</b>   | Assoc. Prof. Kürşad ÇAVUŞOĞLU & <a href="mailto:kursadcavusoglu@aybu.edu.tr">kursadcavusoglu@aybu.edu.tr</a>   |   |              |                          |                     |
| <b>Office Hours &amp; Office Room</b>                  | Monday, 13.00-15.50, B201  |   |              |                          |                     |
| <b>Course Content and Objectives</b>                   | This course Introduces basic principles of accounting theory and practice. The purpose of this course is to introduce the students to accounting, accounting process, and financial statements preparation.                        |   |              |                          |                     |
| <b>Textbook(s)</b>                                     | Weygandt, J. J., Kimmel, P. D., & Kieso, D.E. (2015). <i>Accounting Principles</i> (12th ed.). Wiley.<br>Wild, J. J., Shaw, K. W., & Chiappetta, B. (2011). <i>Fundamental Accounting Principles</i> (20th ed.) McGraw-Hill/Irwin. |   |              |                          |                     |
| <b>Teaching Methods and Techniques</b>                 | In this course, homework, class discussions, and presentation notes will used as teaching methods and techniques   |   |              |                          |                     |
| <b>Course Learning Outcomes</b>                        | 1  | To identify several users of financial statements and begin to understand how they use accounting information   |              |                          |                     |
|  | 2  | To describe the basic accounting equaiton and each of its components  |              |                          |                     |
|  | 3  | To identify and explain the steps in accounting cycle   |              |                          |                     |
|  | 4  | To analyze transactions and record them in journal entry format   |              |                          |                     |
|  | 5  | To understand and differentiate between the various financial statement components: assets, liabilities, stockholders' equity, revenues, and expenses         |              |                          |                     |
|  | 6  | To prepare financial statements and use them to make decisions  |              |                          |                     |
| <b>Program Outcomes Contributed by the Course</b>      | <b>Program Outcomes (PO)</b>   |   |              |                          |                     |
|  | P01  | Graduates are equipped with up-to-date conceptual and applied knowledge of their field of study   |              |                          |                     |
|  | P02  | Graduates can devise solutions to organizational or business problems using conceptual, applied, and methodological skills acquired during Program experience |              |                          |                     |
|  | P04  | Graduates write and speak fluently in English   |              |                          |                     |
|  | P07  | Graduates are knowledgeable about laws, rules, and moral codes that apply to their field of work  |              |                          |                     |
| <b>Contribution of the Course to Field Instruction</b> | The students will be able to have different theoretical knowledge, principles and practical applications supported by textbooks containing up-to-date information in the field of accounting.                                      |   |              |                          |                     |

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|-------------------------------------|---|--|---------------------|
| <b>Topics Covered in the Course</b> | 1. Week   | Introduction and Overview of Accounting  |                     |
|                                     | 2. Week   | Accounting and Business Environment: Activities and users of accounting, the ethical behavior, measurement principles and basic assumptions              |                     |
|                                     | 3. Week   | Accounting and Business Environment: Accounting equation, financial transactions.  |                     |
|                                     | 4. Week   | Accounting and Business Environment: Basic financial statements  |                     |
|                                     | 5. Week   | Recording Process: Accounts, chart of accounts, debit/credit rules   |                     |
|                                     | 6. Week   | Recording Process: Steps in the recording process, trial balance   |                     |
|                                     | 7. Week   | Recording Process: Transactions for recording process  |                     |
|                                     | 8. Week   | Midterm Week   |                     |
|                                     | 9. Week   | Accrual Accounting and Adjusting Process: Cash vs. accrual accounting, periodicity concept, revenue recognition principle, expense recognition principle |                     |
|                                     | 10. Week  | Accrual Accounting and Adjusting Process: Categories and types of adjusting entries  |                     |
|                                     | 11. Week  | Accrual Accounting and Adjusting Process: Categories and types of adjusting entries, adjusted trial balance  |                     |
|                                     | 12. Week  | Completing the Accounting Cycle: Preparing financial statements  |                     |
|                                     | 13. Week  | Completing the Accounting Cycle: Closing process and entries   |                     |
|                                     | 14. Week  | Practice exercise: All accounting transactions from the beginning of period to end of period   |                     |
|                                     | 15. Week  | Summary & Wrap-Up  |                     |
| <b>Course Evaluation Criteria</b>   | <b>In-Term Studies</b>  | <b>Quantity</b>  | <b>Percentage %</b> |
|                                     | Mid-terms   | 1  | %40                 |
|                                     | Quizzes   |  | %                   |
|                                     | Assignments   |  | %                   |
|                                     | Attendance  |  | %                   |
|                                     | Practice  |  | %                   |
|                                     | Project   |  | %                   |
|                                     | Final examination   | 1  | %60                 |
|                                     | <b>Total</b>  | <b>2</b>   | <b>100%</b>         |
| <b>Disability Policy</b>            | <p>If you have a documented disability (e.g., visual, hearing, or physical impairment, etc.) that may influence your performance in this course, it is recommended to meet with the Engelsiz AYBU (<a href="https://aybu.edu.tr/engelsiz/content_list-327-yildirim-beyazit-universitesi-engelsiz-universite-birimi-yonergesi.html">https://aybu.edu.tr/engelsiz/content_list-327-yildirim-beyazit-universitesi-engelsiz-universite-birimi-yonergesi.html</a>) to arrange for reasonable conditions (such as accommodation, etc.) to ensure an equitable opportunity to meet all the requirements of this course. You may also contact the local authority of the Faculty of Humanities and Social Sciences. You should communicate your needs to the course instructor as soon as possible to ensure that any course needs concerning exams, lecture materials, etc. are met.</p> |  |                     |