

**ANKARA YILDIRIM BEYAZIT UNIVERSITY – DEPARTMENT OF INTERNATIONAL TRADE AND BUSINESS  
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, 09.00-12.20, 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. 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 can write and speak English fluently			
	P07	Graduates can analyze the role of the basic concepts of the field in practice and interrogate their validity			
P08	Graduates can analyze management and financial structure of the organization and improve decision making processes				
<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.				

<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>
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