# I. GENERAL INFORMATION

<table>
<thead>
<tr>
<th>Code</th>
<th>Instructor</th>
<th>Department</th>
<th>Lectured in</th>
<th>Must / Elective</th>
<th>Course Level</th>
<th>Course Type</th>
<th>ECTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUS 219</td>
<td>Assistant Prof. Murat Esmeray</td>
<td>Business</td>
<td>Turkish</td>
<td>Elective</td>
<td>Intermediate</td>
<td>Minor</td>
<td>3</td>
</tr>
<tr>
<td>BUS 219</td>
<td>Assistant Prof. Azzem Özkan</td>
<td>Economics</td>
<td>Turkish</td>
<td>Elective</td>
<td>Basic</td>
<td>Related</td>
<td>3</td>
</tr>
<tr>
<td>BUS 219</td>
<td>Ass. Prof. Dr. Sema Ayyıldız</td>
<td>Public Finance</td>
<td>Turkish</td>
<td>Elective</td>
<td>Basic</td>
<td>Related</td>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Instructor</th>
<th>E-mail</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assistant Prof. Murat Esmeray</td>
<td><a href="mailto:mesmeray@erciyes.edu.tr">mesmeray@erciyes.edu.tr</a></td>
</tr>
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<td>Assistant Prof. Azzem Özkan</td>
<td><a href="mailto:azzem@erciyes.edu.tr">azzem@erciyes.edu.tr</a></td>
</tr>
<tr>
<td>Ass. Prof. Dr. Sema Ayyıldız</td>
<td><a href="mailto:sulker@erciyes.edu.tr">sulker@erciyes.edu.tr</a></td>
</tr>
</tbody>
</table>

# II. COURSE INFORMATION

**COURSE OBJECTIVES**

The primary objective of the course is to provide the students with the fundamentals of intermediate accounting theories and practice. The additional goals are (1) to build a framework for enabling the students to understand the various fundamental items of the financial statements and the generally accepted principles of accounting, (2) to make them gain some knowledge about the financial statements, and (3) to provide them with a true and fair view of balance sheets and income statements.

**COURSE DESCRIPTION**


**COURSE METHODOLOGY**

The class will be conducted primarily in lecture format. Regardless, students will be encouraged to raise question and to make observations.

**COURSE REQUIREMENTS**

Students are expected to have a sufficient knowledge about the basic accounting principles. As it is the prerequisite of this course, students must have taken and passed the course BUS 104. Attendance is expected at every class.

**GRADING INFORMATION & CRITERIA**

40% of the midterm exam and 60% of the final exam constitute the raw grade of the course. Raw grade is then converted into letter grade through the curve system. The outcomes are e-mailed to the students.

**REQUIRED & PROPOSED MATERIALS**

Major Texts:
- Supplementary Texts:
- Regular Calculator.

**EXTRA INFORMATION**

Office hours are Wednesday and Friday from 1:30 to 3:00 p.m.

**COURSE OUTLINE**

The topics to be covered are as follows:

- The primary objective of the course is to provide the students with the fundamentals of intermediate accounting theories and practice. The additional goals are (1) to build a framework for enabling the students to understand the various fundamental items of the financial statements and the generally accepted principles of accounting, (2) to make them gain some knowledge about the financial statements, and (3) to provide them with a true and fair view of balance sheets and income statements.


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- Major Texts:
- Supplementary Texts:
- Regular Calculator.

- Office hours are Wednesday and Friday from 1:30 to 3:00 p.m.

The topics to be covered are as follows:
1st week: Introduction to the course
2nd week: Basic accounting principles
3rd week: Basic evaluation principles
4th week: Inventory and its evaluation
5th week: Current assets transactions
7th week: Midterm exam
8th and 9th weeks: Current assets transactions and evaluation
10th week: Fixed assets transactions and evaluation
11th week: Current liabilities transactions and evaluation.
12th week: Long-term liabilities, income and expense account transactions.
13th week: Preparing financial statements: Balance sheet and income statement, commercial and fiscal profit.
14th week: Problem solving
15th week: Final exam