

TED University
Faculty of Economics, Administrative and Social Sciences
Department of Business Administration

**BA 203 - Financial Accounting
2017-2018 Spring**

Instructor : Işıl Sevilay Yılmaz
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Email : isil.yilmaz@tedu.edu.tr
Web Page : Moodle website
Class hours : Monday 16:00-18:00, Wednesday 14:00-15:00
(or as announced in class & Moodle)
Classroom : D226
Office Hours : Tuesday 13:30-15:30 or by e-mail appointment when you need
Teaching Assistant(s) : Öykü Yücel and Ezgi Alp

This syllabus is preliminary in the sense that slight changes of timing or course content may still occur. Advance notice within a reasonable period will be provided of any changes made.

Course Description: Record keeping and reporting of financial statement information. Reporting and interpreting balance sheet, income statement, cash flow statement, and statement of shareholders' equity.

Course Objective: The main objective of this course is to build a foundation of principles of financial accounting so that students gain the knowledge to interpret financial statements for evaluating financial performance of the firms.

Credits: (3+0+0) 3 TEDU Credits, 6 ECTS Credits

Learning Outcomes:

Upon successful completion of the course, students will be able to:

1. Discover fundamentals of financial accounting and its use in effective management
2. Develop an understanding and knowledge of financial statements
3. Recognize the importance of financial analysis to solve business problems
4. Identify managerial decision making and the roles of financial tools
5. Recognize the importance of accounting tools to evaluate performance of firm.

Prerequisites/Corequisites: None.

Course Material:

Main textbook:

Financial Accounting, Global Edition, 11/E, by Walter T. Harrison, Charles T. Horngren, C. William Thomas, Wendy M. Tietz and Themis Suwardy Pearson, 2018
ISBN-10: 1292211148 • ISBN-13: 9781292211145

Recommended:

Horngren's Financial & Managerial Accounting. The Financial Chapters, Global Edition, by Miller-Nobles, T. L , Mattison, B. L , Matsumura, E. M., Pearson Education Limited, 2016.

Please note that you are responsible from all materials that are uploaded to moodle. You have to regularly check moodle (and your TEDU e-mail) for course announcements.

Exams and Grading

Participation & In-class Exercises (5% each)	: 10%
Quizzes & Case discussions/reports	: 15%
Midterm Exam1	: 20%
Midterm Exam2	: 25%
Final Exam	: 30%

There will be one comprehensive makeup exam for students who miss any one of the midterm exams. Without a valid (and documented) excuse, the student will receive a grade of zero.

Homework/Problem sets-Quizzes

The assigned problem sets and due dates will be announced in class and will be uploaded to Moodle website. I won't collect your solutions; the aim is to give you guidance on studying for important concepts covered in class.

You will have irregularly spaced quizzes in lecture hours. Quizzes may be with advance notice or may be unannounced. The quizzes will have questions almost identical to homework/problem set questions. The aim is to encourage you to think about your homework questions.

Class participation / case discussions:

Class participation is an essential part of this course. The quality not the quantity of participation will count for participation. High quality means making points that move the discussion toward a deeper understanding. Students who do not come to class, are not prepared for each class, are engaged in activities that are unrelated to the course will receive lower participation scores. There will be cases that will be discussed in class. Each student has to participate in case discussions and in the other class discussions.

Feedback

I appreciate your feedback on topics, contents, activities and assignments. This is also part of class participation. By sharing your concerns and comments you will contribute to the development of the course.

Computer Usage: Microsoft Office Applications

Planned Learning Activities and Teaching Methods

Telling/Explaining, Discussion/Debate, Questioning, Reading, Peer Teaching, Problem Solving, Case Study / Scenario Analysis, Oral Presentation

Student Workload:

It is necessary that you attend the class and come to class prepared by reading the assigned book chapters. The reason is that in class we will go far beyond what can be summarized on lecture slides and we will have in-class exercises. Class participation is an essential part of the course grade. Course load is as follows:

Lectures 42 hrs, Readings 42 hrs, Assignments, Quizzes & Case Studies 40 hrs, , Exams and Preparations 56 hrs, Total workload is 180 hours.

Attendance

Students are expected to attend all classes. Without a valid excuse, a student will receive a grade of zero for any missed exam, case or assignment.

Academic Integrity:

Academic integrity and professionalism are fundamentals values of TED University. Please see <https://student.tedu.edu.tr/tr/student/akademik-durustluk-ilkeleri> for TED University's Academic Honor Rules.

Tentative outline

Week	Week of	Topic	Reading*
1	February 12	Overview of the course, Administrative matters, Discussion of Accounting Framework	Chapters 1
2	February 19	Conceptual Framework and Financial Statements	1
3	February 26	Recording Business Transactions	2
4	March 5	Recording Business Transactions	2
5	March 12	Accrual Accounting	3
6	March 19	Income Statements	4
7	March 26	Midterm 1 (March 26, 2018-Monday -in class) Internal Control, Cash, Receivables and Short-Term Investments	5
8	April 2	No class (Spring Break)	
9	April 9	Internal Control, Cash, Receivables and Short-Term Investments	5
10	April 16	Inventory and Merchandising Operations	6
11	April 23	Property, Plant, Equipment (PPE) and Intangibles	7
12	April 30	Liabilities & Shareholders' Equity	9&10
13	May 7	Midterm 2 (May 7, 2018-Monday -in class) Cash Flow Analysis	11
14	May 14	Cash Flow Analysis	11
15	May 21	Financial Statement Analysis	12
		Final Exam – To be announced	Comprehensive

*Students are responsible from material covered in class.