

**IZMIR UNIVERSITY OF ECONOMICS
FACULTY OF ECONOMICS AND ADMINISTRATIVE SCIENCES
DEPARTMENT OF BUSINESS ADMINISTRATION**

**COURSE OUTLINE SPRING 2011-2012
BA 242 FINANCIAL ACCOUNTING-II**

INSTRUCTOR: Dr. Yasemin KARAİBRAHİMOĞLU

Room: 821 **E-mail:** yasemin.zengin@ieu.edu.tr (subject for e-mails: BA242, Department, Section)

Course website: <http://homes.ieu.edu.tr/~yzengin/>

(Course updates, assignments, time schedule for exams and grades will be announced on course web site)

Course Objectives:

The objective of this course is to examine the items of the balance sheet and the income statement in detail. The real focus of the course is uncovering the meaning of accounting information and to understand how decision makers use this information.

Course Learning Outcomes : The students who succeeded in this course will be able to (i) account for receivables, (ii) define tangible and intangible assets, (iii) calculate depreciation of the assets, (iv) account for current liabilities and long term liabilities, (v) describe bonds and calculate bond pricing, (vi) account for stock dividends, splits and treasury stocks, (vii) prepare Corporate Income Statements including Statement of Retained Earnings, Report of Comprehensive Income and (viii) prepare Statement of Cash Flows.

Textbook: “Accounting, 8e” by Horngren, Harrison. Oliver. Publisher: Pearson-Prentice Hall.

Attendance and Class Participation:

Students are expected to come every class fully prepared to discuss textbook readings and course assignments and to participate in class discussions.

Course Grading: Student’s final grade will be based on the following components;

Assignment, Attendance& Participation	10%
Mid-term	40%
Final	50%

Course Outline:

First Week	Introduction
Second Week	Chapter 8; Receivables
Third Week	Chapter 8; Receivables
Fourth Week	Chapter 9; Plant Assets and Intangibles
Fifth Week	Chapter 9; Plant Assets and Intangibles
Sixth Week	Chapter 10; Current Liabilities, Payroll and Long-Term Liabilities
Seventh Week	Chapter 10; Current Liabilities, Payroll and Long-Term Liabilities
Eighth Week	Chapter 10; Current Liabilities, Payroll and Long-Term Liabilities
Ninth Week	Chapter 11; Corporations: Paid in Capital and the Balance Sheet
Tenth Week	Chapter 11; Corporations: Paid in Capital and the Balance Sheet
Eleventh Week	Chapter 12; Corporations: Effects on Retained Earnings and the Income Statement
Twelfth Week	Chapter 12; Corporations: Effects on Retained Earnings and the Income Statement
Thirteenth Week	Chapter 13; The Statement of Cash Flows
Fourteenth Week	Chapter 13;The Statement of Cash Flows

Policy: Students are required to bring their textbooks in class.

Honesty is required in preparing assignments.

It is expected to get in touch with instructor in case of any problem in understanding the assigned material.

The quizzes will be unannounced unless it is specified by the instructor.