



Меѓународен Универзитет Визион - International Vision University
 Universiteti Ndërkombëtar Vizion - Uluslararası Vizyon Üniversitesi

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SYLLABUS

COURSE NAME	COURSE CODE	SEMESTER	COURSE LOAD	ECTS
BASIS OF ACCOUNTING	2002	1	240	8

Prerequisite(s)	None
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Course Language	Turkish
Course Type	Required
Course Level	First Cycle
Course Lecturer	
Course Assistants	
Classroom	
Extra Curricular Office Hours and Location	Meeting: Consultancy:

Course Objectives	The aim of the course is to analyze the economic events affecting to a business and describe their impact on financial statements, to define and explain the basic assumptions, principles, and generally accepted accounting principles (GAAP), to show the proper entries to record the transactions of organizations in double entry system, to explain the accrual basis of accounting and its implications for reporting revenues and expenses in the income statement and to explain and describe the two basic financial statements and reports for internal and external use.
Course Learning Outcomes	<ul style="list-style-type: none"> Analyze economic events affecting a business and describe their impact on financial statements. Explain the purpose and describe the core components of the two basic financial statements (Balance Sheet, Income Statement) Explain the accrual basis of accounting and its implications for reporting revenues and expenses in the income statement. Define and explain the implications of each of the basic assumptions, principles, and generally accepted accounting principles (GAAP). Knowledge of the proper entries to record the transactions of organizations in double entry system. Demonstrate basic knowledge of the key aspects of accounting practice in order to prepare financial statements and reports for internal and external use.
Course Contents	The art, science and practice concerned with a systematic identifying, collecting, recording, classifying and summarizing in a significant manner and in terms of money, exchange transactions or equivalent economic events of a financial character and interpreting and reporting the results.

WEEKLY SUBJECTS AND RELATED PREPARATION STUDIES

Week	Subjects	Related Preparation
1	Definition of Accounting, Functions of Accounting, Basic Accounting Concepts, Generally Accepted Accounting Principles	Related Chapters of Course Sources
2	Basic Financial Statements (Balance Sheet and Income Statement)	Related Chapters of Course Sources
3	The Accounts	Related Chapters of Course Sources
4	Accounting Books and Documents	Related Chapters of Course Sources
5	Types of The Accounts	Related Chapters of Course Sources
6	Writing of the Accounting Books	Related Chapters of Course Sources
7	Mid-term Exam	Related Chapters of Course Sources
8	Accounting process, Opening Entry	Related Chapters of Course Sources
9	Recording and Posting	Related Chapters of Course Sources
10	Trial Balance	Related Chapters of Course Sources
11	End-of-year Adjustments	Related Chapters of Course Sources
12	Transactions of end of the year, (Depreciations Methods, Bad credits and provisions)	Related Chapters of Course Sources
13	Adjusted Trial balance, Preparing basic Financial Statements	Related Chapters of Course Sources
14	Calculating of gross profit and tax	Related Chapters of Course Sources
15	Final Exam	Related Chapters of Course Sources

ECTS / WORKLOAD TABLE

Presentation / Seminar			
Hours for off-the-classroom study (Pre-study, practice)	14	3	42
Midterm Exam	1	12	12
Final examination	1	14	14
Total Work Load			
ECTS		8	

GENERAL PRINCIPLE RELATED WITH COURSE

Dear students,

In order to be included, learn and achieve full success that you deserve in the courses you need to come well prepared by reading the basic and secondary textbooks. We are expecting from you carefully to obey to the course hours, not to interrupt the lessons unless is very indispensable, to be an active participant on the courses, easily to communicate with the other professor and classmates, and to be interactive by participating to the class discussions. In case of unethical behavior both in courses or on exams, will be acting in framework of the relevant regulations. The attendance of the students will be checked in the beginning, in the middle or at the end of the lessons. Throughout the semester the students who attend to all lectures will be given 15 activity-attendance points in addition to their exam grades.

SOURCES

COMPULSORY LITERATURE		
No	Name of the book	Author's Name, Publishing House, Publication Year
1	Genel Muhasebe İlkeleri ve Uygulamaları	Doç. Dr. Abitter Özulucan, Türkmen Kitabevi, 2009
2	Financial & Managerial Accounting	Jan Williams, Susan Haka, Mark Bettner, Joseph Carcello, Mc Graw Hill, 17th Edition, 2012
3	Основи на сметководството - Збирка задачи	Русевски, Трајко, Блажо Недев, Зорица Божиновска Лазаревска, Љубиша Јаневски, Зоран Миновски: универзитетски учебник, Економски факултет, Скопје, 2005

ADDITIONAL LITERATURE		
No	Name of the book	Author's Name, Publishing house, Publication Year
1	Genel Muhasebe Vergi Uygulamaları	Ahmet Kızıllı, Bahar Yayınevi, İstanbul, 2006
2	Principles of Accounting, seventh edition	Needles, Powers, Mills, Anderson: Houghton Mifflin Company College Division, Boston, 1999
3	Вовед во сметководството	Русевски, Трајко, Блажо Недев, Зорица Божиновска Лазаревска, Љубиша Јаневски, Зоран Миновски: универзитетски учебник, Економски факултет, Скопје, 2004

EVALUATION SYSTEM

Underlying the Assessment Studies	NUMBER	PERCENTAGE OF GRADE
Attendance/Participation	15	%10
Project / Event	1	%20
Mid-Term Exam	1	%35
Final Exam	1	%35
TOTAL	17	%100

ETHICAL CODE OF THE UNIVERSITY

In case of the students are cheating or attempt to cheat on exams, and in the case of not to reference the sources used in seminar studies, assignments, projects and presentations, in accordance to the legislations of the Ministry of Education and Science of Republic of Macedonia and International Vision University, will be applied the relevant disciplinary rules. International Vision University students are expected never to attempt to this kind of behavior.