

M.A. PROGRAM IN BUSINESS MANAGEMENT (WITH THESIS)
COURSE SYLLABUS FORM

Course Details				
Code		Academic Year		Semester
BM103		1		1
Title		T	A	L
Accounting		3	0	0
ECTS		6		
Language	English			
Level	Undergraduate	Graduate	X	Postgraduate
Department / Program	Business Management			
Forms of Teaching and Learning	Face to face			
Course Type	Compulsory	X	Elective	
Objectives	Provide accounting concepts, give information about accounting and valuation of assets			
Content	Financial tables, period-end rates, profit and loss accounts			
Prerequisites	-			
Coordinator	-			
Lecturer(s)	-			
Assistant(s)	-			
Work Placement	-			
Recommended or Required Reading				
Books / Lecture Notes	-			
Other Sources	-			
Additional Course Material				
Documents	-			
Assignments	-			
Exams	-			
Course Composition				
Mathematics und Basic Sciences				%
Engineering				%
Engineering Design				%
Social Sciences				100%
Educational Sciences				%
Natural Sciences				%

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Health Sciences			%
Expert Knowledge			%
Assessment			
Activity	Count		Percentage (%)
Midterm Exam	1		40
Quiz			
Assignments			
Attendance			
Recitations			
Projects			
Final Exam	1		60
		Total	100
ECTS Points and Work Load			
Activity	Count	Duration	Work Load (Hours)
Lectures	14	3	42
Self-Study	14	3	42
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	40	40
Recitations			
Laboratory			
Projects			
Final Exam	1	56	56
		Total Work Load	180
		ECTS Points (Total Work Load / 30 Hour)	6
Learning Outcomes			
1	Information on the basic principles of double-entry bookkeeping		
2	Basic information on the valuation of assets		
3	Basic information for determining balance sheet success		
Weekly Content			
1	Introduction to Accounting		
2	Double Inventory System		
3	Double Inventory System		
4	Equity Accounts		

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5	Accounting Organization												
6	Inventory												
7	Profit and Loss Accounts												
8	Selling Cost and Total Cost												
9	Midterm Exam												
10	VAT												
11	Purchase and Sales Accounting Records												
12	Products												
13	Financial Accounts												
14	Calculation of Personnel Expenses and Closing												
15	Calculation of Personnel Expenses and Closing												
Contribution of Learning Outcomes to Program Objectives (1-5)													
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13
1	5	5	4	2	2	4	1	2	2	1	3	5	5
2	5	5	4	2	2	4	1	2	2	1	3	5	5
3	5	5	4	2	2	4	1	2	2	1	3	5	5
Contribution Level		1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High											
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