



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		General Business and Accounting							
Course Code		SYB104		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	4	Workload	101 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The aim of this course is to introduce students to the basic concepts of accounting, balance sheet and income statement accounts in the framework of the uniform Chart Of Accounts, to record accounting and to organize the basic financial statements that measure the financial situation of a business.							
Course Content		Scope of Business Economics Science / Basic concepts related to Business Economics / definition and characteristics of business / classification of businesses / business associations / business functions / Management / Production / Marketing / establishment of business / project planning techniques / CPM / PERT / effect of economic policies on Business policies. Definition of accounting, importance and users of accounting information, definition of balance sheet and balance sheet equality, general ledger, general ledger, concept of account, operation rule of double-sided record method, structure of uniform chart of accounts, current assets, purchasing and selling records, VAT transactions and VAT accrual records, receivables and payables, fixed assets, buying and selling returns, buying and selling discounts, trial balance, calculation of cost of							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Demonstration, Discussion					
Name of Lecturer(s)		Prof. Murat ŞENTUNA							

### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

### Recommended or Required Reading

1	Adnan Çelik, M. Şerif Şimşek (2011) General Business, Eğitim Kitabevi Yayınları
2	İsa Kayaalp (2015) General Business, Umuttepe yayınları
3	Gazanfer Erbaşlar (2012) General Business, Nobel Akademik Yayıncılık
4	Orhan Sevilengül (2011) General accounting, Gazi Kitabevi
5	Erdoğan Avder, İsmail Özçelik (2013) General accounting, Ekin Basım Yayın
6	Ahmet Gökgöz (2015) General accounting, Ekin Basım Yayın

Week	Weekly Detailed Course Contents	
1	Theoretical	Basic business concepts and business history.
2	Theoretical	Purpose of the business.
3	Theoretical	Business General Objectives, Profit and Social Benefits.
4	Theoretical	Specific objective of the business.
5	Theoretical	Business and Environment Relations.
6	Theoretical	Responsibilities of Businesses
7	Theoretical	Grouping of businesses
8	Intermediate Exam	Midterm
9	Theoretical	Basic business principles (efficiency, efficiency, profitability, total quality, sociality).
10	Theoretical	Establishment activities of enterprises (development, development, investment)
11	Theoretical	Definition of accountancy and basic accounting profession groups an accounting types
12	Theoretical	Commercial documents and records that must be kept by the business.
13	Theoretical	Types of Tax Declaration, Punishment of Violation of Irrigation and Auditing
14	Final Exam	Final Exam

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	3	56
Assignment	2	9	3	24



Midterm Examination	1	9	1	10
Final Examination	1	10	1	11
Total Workload (Hours)				101
[Total Workload (Hours) / 25*] = ECTS				4
*25 hour workload is accepted as 1 ECTS				

### Learning Outcomes

1	To be able to understand the general concepts of accounting concepts
2	To be able to prepare and record financial statements in accordance with Generally Accepted Accounting Principles.
3	To be able to understand the evolution of the business organisation and management thought, recognising the interconnections between developments in these areas
4	To be able to critically evaluate alternative theories of management, recognising the centrality of decision making and strategic thinking to the managerial role and functions
5	To be able to discuss and compare different models and approaches to understanding the firm, evaluating these in the context of the business environment, and exploring the impact of key environmental factors on decision making and organisational behaviour
6	To be able to evaluate the significance of contemporary issues in business and management

### Programme Outcomes (Sports Management)

1	1. To be able to explain the elements of management and organization and to apply the functions of management in sports organizations
2	2. To be able to understand the interdisciplinary and the multidisciplinary nature of the field of sport management.
3	3. To be able to comprehend the knowledge, skills and values related to the management of the general business areas in addition to sports industry at the top-level.
4	4. To be able to define and explain internal and external factors that shape and influence the sports in our country and the World.
5	5. To be able to comprehend and interpret the technical strategies and the managerial skills of the branch of sports chosen.
6	The skill of creating, applying and interpreting the plans of project and program
7	7. To be able to develop strategies financially for the sports organizations, to evaluate the budgets, the sources of income and the expenses
8	8. To be able to comprehend and interpret how the ethical principles influence the process of financial, marketing and administrative decision-making at the sports organizations
9	9. To be able to know the basic principles and methods of the sports marketing at the national and international level
10	10. To be able to understand the qualitative and quantitative analysis and be able to use them effectively

