



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Agricultural Accounting							
Course Code		TİS231		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 ( <i>Hours</i> )	Theory	2	Practice	1	Laboratory	0
Objectives of the Course		The aim of this course is to construct the necessary infrastructure in the agricultural accounting. Students will have the chance to make accounting practice, to solve this issue and have the ability to comprehend the problems will occur.							
Course Content		Importance of accounting in agriculture ,Systems of accounting in agriculture, Agricultural accounting systems at different countries, Differences of general accounting law in EU and TURKEY, and evolution according to agriculture, practices of general accounting and farm accounting by using accounting packet programme.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Case Study, Individual Study, Problem Solving					
Name of Lecturer(s)		Lec. Naciye TOK							

### Assessment Methods and Criteria

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

### Recommended or Required Reading

1	Çetin Bahattin ve Tolga Tipi, (2007) Tarım Muhasebesi,(Uygulamalı Örneklerle)., Nobel Yayın, Ankara,
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Week	Weekly Detailed Course Contents	
1	Theoretical	Course description, principles
2	Theoretical	Introduction to general accounting and farm accounting
3	Theoretical	The importance of accounting in agriculture, The accounting systems in agriculture
4	Theoretical	Agricultural accounting systems at different countries, FADN
5	Theoretical	Differences of general accounting law in EU and TURKEY, and evolution according to agriculture
6	Theoretical	Financial analysis of farms
7	Theoretical	Financial analysis of farms
8	Theoretical	Financial analysis of farms
9	Intermediate Exam	Midterm
10	Theoretical	Financial analysis of farms
11	Theoretical	Financial analysis of farms
12	Theoretical	Practices of farm accounting by using accounting packet programme
13	Theoretical	Practices of farm accounting by using accounting packet programme
14	Theoretical	Practices of farm accounting by using accounting packet programme
15	Final Exam	Final Exam

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Lecture - Practice	14	0	1	14
Assignment	4	4	3	28
Midterm Examination	1	14	1	15
Final Examination	1	14	1	15
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4

\*25 hour workload is accepted as 1 ECTS



**Learning Outcomes**

1	To be able to comprehend importance of accounting records
2	To be able to use tables of balance and revenue
3	To be able to make financial analysis of enterprises
4	To be able to edit records for farms
5	Ability to have knowledge about management of agricultural holdings

**Programme Outcomes (Agricultural Management)**

1	To be able to use basic knowledge about agricultural, the struggle to preserve and marketing
2	To be able to use theoretical and practical knowledge gained in the basic fields of farm management
3	To be able to take duties and responsibilities at all levels of the agricultural business management
4	To be able to comprehend economic problems of agriculture, have the abilities of data collection, analysis, interpretation and project based solution production
5	Ability to predict and interpret the potential effects of national and international economical and political developments on Turkish agricultural sector
6	Having necessary skills for management and planning of agricultural and rural development projects
7	To be able to collaborate with stakeholders at producer and institutional levels to improve communication and education
8	To be able to use computer programs and technology to an adequate level required by business practices
9	To be able to comprehend knowledge of law that is necessary for farm management field and to be able to use this information
10	To be able to apply professional, moral values and sense of social responsibility
11	To be able to work independently in the major by communicating effectively through expressing ideas orally and written.

**Contribution of Learning Outcomes to Programme Outcomes** 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P1	4	3	5	3	5
P2	4	3	5	3	4
P3	4	3	5	3	4
P4	4	5	5	5	4
P5	4	5	4	4	4
P6	5	4	4	5	5
P7	5	5	4	4	5
P8	4	4	5	4	4
P9	5	5	4	4	4
P10	2	3	5	5	5
P11	2	3	4	4	4

