



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Basic Principles of Accounting							
Course Code		MVU181		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	2	Workload	50 (<i>Hours</i>)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		This course aims to provide the students with the basic concepts of accounting, accounts, assistant accounts, accounting recording technique, commercial activities and especially the accounting of foreign trade transactions records correctly in the books, income-expenditure accounts to their accounting principles and tax laws.							
Course Content		With this course, students will have basic knowledge about auxiliary accounts and accounting recording techniques by learning basic concepts of accountancy. In addition to these, they are well informed about how to account for income-expense accounts by keeping the accounting records of commercial activities correctly.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case Study, Problem Solving					
Name of Lecturer(s)									

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Textbook
2	Help book
3	Course notes
4	Other sources

Week	Weekly Detailed Course Contents	
1	Theoretical	.General information about accounting, the definition of accountant and functions, generally accepted accounting principles, types of accountant, purpose of accountant,
2	Theoretical	Financial tables, basic accounting equation, balance sheet, income table, account concept, accounts and accounts balance sheet reflection,
3	Theoretical	Double-sided registration method, journal, large notebook, account concept, journal entries, major book entries, uniform order account plan, recognition of commercial documents,
4	Theoretical	Opening recording, cash registers, securities,
5	Theoretical	Trade receivables, receivables without notes, receivables with notes, deposits and guarantees given, other receivables,
6	Theoretical	Fixed assets, financial fixed assets, tangible fixed assets assets, intangible assets, depreciation
7	Theoretical	Fixed assets, financial fixed assets, tangible fixed assets assets, intangible assets, tangible and intangible assets depreciation on non-current assets,
8	Theoretical	Midterm Exam
9	Theoretical	Short-term liabilities, financial liabilities, trade payables, other debts
10	Theoretical	.Short-term liabilities, financial liabilities, trade payables, other debts
11	Theoretical	Long-term liabilities, trade payables, other debts,
12	Theoretical	Equity, paid-up capital, capital back-ups, profit reserves
13	Theoretical	Income and expense accounts, income accounts, expense accounts,
14	Theoretical	Foreign trade transactions



15	Theoretical	Application
16	Theoretical	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Assignment	10	0	1	10
Midterm Examination	1	5	1	6
Final Examination	1	5	1	6
Total Workload (Hours)				50
[Total Workload (Hours) / 25*] = ECTS				2

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Basic concepts of accounting, balance sheet and income table, accounting techniques, recording methods knows.
2	Records current assets
3	Record fixed assets
4	Record short-term liabilities
5	It records long-term liabilities.
6	It records income-expense accounts.
7	Makes amortization transactions
8	It records foreign trade transactions.

Programme Outcomes (Computer Programming)

1	Having knowledge and skills in web project preparation and publishing
2	Having the knowledge and skills necessary for proper use management of database applications
3	Having knowledge and skills for software development, testing and installation
4	Be able to use the hardware necessary for computer programming and solve the basic problems they have with hardware
5	To be able to use information and communication technologies at the level required by computer programming
6	To be able to produce solutions to problems encountered in the field
7	Having the competencies to make job planning in the profession
8	Communicating with colleagues and clients based on knowledge and skills
9	Be able to take responsibility as an individual or as a team member and to fulfill the responsibility
10	To be able to express written and oral expressions related to the study topic
11	Be able to adapt the winning information to new situations

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

	L1	L2	L3	L4	L5	L6	L7	L8
P1	1	1	2	2	1	2	1	2
P2	1	1	2	2	1	2	1	1
P3	1	1	1	1	1	1	1	1
P4	2	2	1	1	1	1	2	1
P5	1	1	1	2	1	1	1	1
P6	1	1	2	1	1	1	1	2
P7	1	1	1	1	1	2	1	1
P8	1	2	1	1	1	1	2	1
P9	2	1	1	1	1	1	1	1
P10	1	1	1	1	1	1	1	2
P11	1	1	1	1	1	1	1	1

