



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 (Construction Technology)

1	Being able to have professional knowledge and skills as a result of being supported by the application on vocational qualifications gained in secondary education
2	To choose and use building materials
3	Building installations can be done
4	Applying concrete technology
5	Construction of roads
6	To be able to make professional computer applications
7	Technical drawings
8	Making professional drawing
9	Bidding and contracting
10	To be able to organize the site
11	Control and documentation of manufacturing
12	Can make application of building repair and strengthening works
13	To be able to determine soil types and make soil tests
14	Can control water supply and transmission activities
15	Making waste treatment facilities for polluting resources
16	Projecting of construction elements
17	Being able to make a professional project
18	Make land measurements
19	To be able to make professional practices

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

	L1
P1	5
P9	5
P19	5

