



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Introduction To Accounting - II							
Course Code		MVU112		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 (<i>Hours</i>)	Theory	3	Practice	1	Laboratory	0
Objectives of the Course		This course aims to enable the student to make accounting records and to extract financial statements.							
Course Content		Functioning of resource accounts, regulation of financial statements and accounting applications							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Demonstration, Discussion, Case Study, Individual Study, Problem Solving					
Name of Lecturer(s)		Ins. Emrah BAŞ, Ins. Mehtap TARHAN BÖLÜKBAŞ, Ins. Tuğba KAVLU							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Course book, auxiliary book, lecture notes and other sources
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Week	Weekly Detailed Course Contents	
1	Theoretical	To record short-term liabilities
2	Theoretical	To record long-term liabilities
3	Theoretical	To register own resources
4	Theoretical	Determining income and expense accounts
5	Theoretical	Organizing the income table
6	Theoretical	To edit the cost of sales table
7	Theoretical	Saving off-balance sheet accounts
8	Theoretical	To make inventory transactions
9	Intermediate Exam	Midterm
10	Theoretical	To make inventory transactions
11	Theoretical	To make sample application based on the sector
12	Theoretical	To make sample application based on the sector
13	Theoretical	To make sample application based on the sector
14	Theoretical	Ordering Turkish Accounting Standards
15	Theoretical	To make sample application based on the sector
16	Final Exam	Final Examination

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	3	42
Lecture - Practice	14	0	1	14
Assignment	16	0	2	32
Midterm Examination	1	5	1	6
Final Examination	1	5	1	6
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Saving resource accounts
2	Make an Income table application



3	Making cost-to-sales apps
4	To perform the accounting procedures at the end of the semester.
5	Making accounting application

Programme Outcomes (Business Administration Management)

1	To be able to use the theoretical knowledge in business management in working life
2	Having the ability to use the management functions of the business and following new management techniques
3	To be able to fulfill the legal responsibilities of the operator, to have the knowledge and equipment to follow and implement the relevant legislation
4	To be able to use the information and communication technologies at the level required by the field, to adapt the new technologies to the operating systems by following the technological changes
5	To identify, analyze and bring solutions to problems encountered in professional practice
6	Managing business financing; bringing a solution to the financial problems by making the financial analysis of the business
7	Gaining the ability to manage the business by ensuring that the human resources operate and develop efficiently in line with business objectives
8	To be able to comprehend the basic functions of production and marketing as a whole and to be able to apply new production and marketing techniques
9	To be able to perform cost calculations in enterprises, to hold accounting records, to prepare financial statements and to be able to interpret
10	Having professional ethical values sought in the qualified personnel required by the market, and able to use Turkish language effectively in written and oral communication; To be able to have professional foreign language knowledge that can make international correspondences related to the field
11	Having analytical analysis, interpretation, evaluation and solution skills of field related information
12	To be able to follow and apply current and economic developments in national and international framework related to his / her profession

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

	L1	L2
P6	4	4
P9	4	4

