



## 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 (Office Management and Executive Assistantship)**

1	The ability of using information and communication tools and the other vocational tools and techniques.
2	The ability of planning and applying vocational process.
3	The ability of communicating in foreign language.
4	The ability of vocational self-confidence.
5	The ability of entrepreneurship.
6	The ability of using theoretical field information at the practice.
7	The ability of managing a process that provides the needs.
8	The ability of working in groups including interdisciplinary.
9	The ability of defining problems and solving them in vocational practice.
10	The awareness of vocational ethic and responsibility.
11	The awareness of necessity of life-long learning and the ability to make come true this.
12	The ability of having information about sectoral problems.
13	The ability of understanding vocational legal regulation and applying.
14	The ability of having an effective communication.
15	Social, cultural and social responsibilities of the grip, and the ability to apply to adopt.

**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
P6	4	4	4	4	4	4	4	4

