



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		General Accounting							
Course Code		PZL215		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	81 (<i>Hours</i>)	Theory	2	Practice	2	Laboratory	0
Objectives of the Course		Operations for the period in accordance with accounting balance sheet, income statement, trial balance, general ledger entries per day and accounting process operation, uniform accounting planreview applications.							
Course Content		Definition and basic concepts of accounting, the Uniform AccountingRecord System, Asset Accounting, Resource accounts work.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study					
Name of Lecturer(s)									

Assessment Methods and Criteria

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

Recommended or Required Reading

1	General Accounting Orhan Sevilengül
2	General Accounting Ümit Gücenme

Week	Weekly Detailed Course Contents	
1	Theoretical	Basic Concepts of Definition of Accounting
	Preparation Work	Course materials
2	Theoretical	Internally users of accounting information and Business Non-Parties
	Preparation Work	Course materials
3	Theoretical	Document Accounting and Book Layout
	Preparation Work	Course materials
4	Theoretical	Foundations of Accounting Equivalence, Basic Financial Statements, Accounting Accounting Concepts
	Preparation Work	Course materials
5	Theoretical	Uniform Accounting Framework, General Account Plan and Accountability Plan
	Preparation Work	Course materials
6	Theoretical	Current asset accounts, balance sheet accounts
	Preparation Work	Course materials
7	Theoretical	Current Assets Accounts
	Preparation Work	Course materials
8	Preparation Work	Course materials
	Intermediate Exam	Mid term Exam
9	Theoretical	Fixed Assets Account
	Preparation Work	Course materials
10	Theoretical	Short-Term Liabilities Account
	Preparation Work	Course materials
11	Theoretical	Long-Term Liabilities Account
	Preparation Work	Course materials
12	Theoretical	Equity Account
	Preparation Work	Course materials
13	Theoretical	Income Statement Accounts
	Preparation Work	Course materials
14	Theoretical	Income Statement Accounts
	Preparation Work	Course materials



15	Theoretical	Work Week
	Preparation Work	Course materials
16	Preparation Work	Course materials
	Final Exam	Final Exam
17	Preparation Work	Course materials
	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Lecture - Practice	14	0	2	28
Assignment	3	4	0	12
Midterm Examination	1	5	1	6
Final Examination	1	6	1	7
Total Workload (Hours)				81
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	To be able to Learn basic concepts of accounting
2	To be able to Learn about outside the enterprise and business users of accounting information to be informed about the parties
3	To be able to Learn about accounting documents and books to layout
4	To be able to Learn about basic accounting equation, the basic financial statements and learn the concept of accountability
5	To be able to Learn about the Uniform Chart of accounts

Programme Outcomes (Marketing)

1	To be able to Utilize the theoretical information they have acquired in applications and practices
2	To be able to manage a process effectively to meet the demands
3	To be able to work in a group cooperatively, even if the work requires the involvement of team members from interdisciplines
4	To be able to Identify vocational problems and resolve them effectively
5	To be able to comply with occupational ethics and sense of responsibility
6	To be able to access and assess sectoral problems
7	To be able to be aware of legal regulations, and comply with them
8	To be able to develop the skill of effective Communicating
9	To be able to utilize communication and information technologies, as well as other technologies and equipment
10	To be able to plan and carry out vocational processes
11	To be able to display their vocational self-confidence at work place and develop the skill of having entrepreneurship personality
12	To be able comprehend, appreciate and comply with cultural and social responsibilities
13	To be able to develop an awareness for the need for life long learning
14	To be able to follow national and international contemporary issues
15	To be able to become sensitive to Atatürk's principles and reforms, the right to use the Turkish language, the official correspondence of the basic ability to have the ability and understanding related to the field of foreign terms

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	5	5	5	5	5
P2	3	3	3	3	3
P3	5	3	5	5	5
P4	5	5	5	5	5
P5	4	5	5	4	5
P6	5	3	3	3	3
P7	1	1	1	1	1
P8	1	1	1	1	1
P9	3	3	4	3	4
P10	4	3	3	5	3



P11	5	3	3	3	3
P12	3	4	5	5	5
P13	1	1	1	1	1
P14	1	1	1	1	1
P15	1	1	1	1	1

