



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Agriculture Accounting							
Course Code		TRI215		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 (<i>Hours</i>)	Theory	2	Practice	1	Laboratory	0
Objectives of the Course		This course aims to teach how accounting records are kept and how these records are to be analyzed by demonstrating the importance of keeping accounting records in purposeful agricultural enterprises.							
Course Content		Agricultural accounting concept, aims and importance; Business concept and functions; Inventory, valuation and depreciation in agricultural enterprises; Agricultural production records; Analysis of accounting records; Using the computer from accounting; Taxation of agricultural profits.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case Study, Individual 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	" Agricultural Accounting",Bahattin Çetin, Tolga Tipi (2007), Nobel Release Distribution
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Week	Weekly Detailed Course Contents	
1	Theoretical	Course objectives, scope and presentation of course material
2	Theoretical	Agricultural accounting concept, aims and importance
	Practice	Solving questions on the subject.
3	Theoretical	Business concept and functions
	Practice	Solving questions on the subject.
4	Theoretical	Agricultural management concept, classification and capital structure
	Practice	Solving questions on the subject.
5	Theoretical	Inventory, valuation and depreciation in agricultural enterprises
	Practice	Solving questions on the subject.
6	Theoretical	Definition and scope of depreciation
	Practice	Solving questions on the subject.
7	Theoretical	Agricultural production records
	Practice	Solving questions on the subject.
8	Intermediate Exam	Midterm
9	Theoretical	Financial Records
	Practice	Solving questions on the subject.
10	Theoretical	Analysis of accounting records
	Practice	Solving questions on the subject.
11	Theoretical	Business analysis
	Practice	Solving questions on the subject.
12	Theoretical	Analysis of production activities
	Practice	Solving questions on the subject.



13	Theoretical	Gross profit analysis and cost analysis
	Practice	Solving questions on the subject.
14	Theoretical	Using the computer for accounting
	Practice	Solving questions on the subject.
15	Theoretical	Using the computer for accounting
	Practice	Solving questions on the subject.
16	Final Exam	Final exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Lecture - Practice	14	0	1	14
Reading	3	0	12	36
Individual Work	2	0	5	10
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	Learn basic concepts of accounting.
2	Knows accounting standards and different accounting systems.
3	Learns inventory records.
4	Learns production records.
5	learns financial records.

Programme Outcomes (Agricultural Management)

1	To be able to comprehend the basic management, economy and agricultural management
2	To be able to acquire basic information in excessive, profitable and quality production of vegetable and animal products
3	To be able to manage production in factory, to prepare project and to keep business records
4	To be able to develop solutions in agricultural management
5	To be able to comprehend optimally preparation and marketing in agricultural foods process
6	To be able to follow professional developments and to acquire knowledge to use technological resources
7	To be able to reach the scientific data using computer and the internet
8	To be able to determine the problem about agricultural management, to analyze, to develop solutions and suggestions
9	To be able to comprehend Atatürk Principle and Revolution
10	To be able to take precautions about the problems related to first aid and occupational safety in the enterprise, to solve the problems
11	To be able to use Turkish well, to communicate orally and in writing, to have knowledge of professional ethics and responsibility

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	4	4	4	4	4
P3	4	4	4	4	4
P4	4	4	4	4	4
P5	5	5	5	5	5
P6	3	3	3	3	3

