AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	General Accounting I						
Course Code	MVP103		Couse Level	Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 *(Hours)*	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	In this course, students gain a basic understanding of accounting principles and is intended to do accounting records relating to fixed assets and current assets						
Course Content	Basic accounting concepts, principles, the concept of account, account types, balance sheet concept, opening and closing to regulate the balance sheets, ledger entries, journal entries, edit balance is made for the registration of current assets and fixed assets.						
Work Placement	N/A						
Planned Learning Activities and Teaching Methods			Explanation (Presentation), Problem Solving				
Name of Lecturer(s)	Ins. Elif BİLGE VARIŞ, Lec. Erkan DENDEŞ						

Assessment Methods and Criteria

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

Recommended or Required Reading

1	1. Erdoğan AVDER, İsmail ÖZÇELİK, Genel Muhasebe, Murathan Yayınları, Eylül, 2009.
2	2. Prof. Dr. Yurdakul ÇALDAĞ, Yrd. Doç. Dr. Yıldız AYANOĞLU, Genel Muhasebe, Gazi Kitabevi, Ekim, 2008.

Week	Weekly Detailed Course Contents	
1	Theoretical	Accounting procedures and apply the principles of
2	Theoretical	Create main and sub accounts
3	Theoretical	Edit boot record
4	Theoretical	Edit boot record
5	Theoretical	Opening and closing balance sheet to edit
6	Theoretical	Opening and closing balance sheet to edit
7	Theoretical	Edit ledger
8	Intermediate Exam	Midterm Exam
9	Theoretical	Edit ledger
10	Theoretical	Edit Mizan
11	Theoretical	Edit Mizan
12	Theoretical	To save current assets
13	Theoretical	To save current assets
14	Theoretical	To save fixed assets
15	Theoretical	To save fixed assets

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	1	14	28	42
Assignment	1	8	10	18
Midterm Examination	1	15	5	20
Final Examination	1	15	5	20
			Total Workload (Hours)	100
			[Total Workload (Hours) / 25*] = **ECTS**	4
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Create an account plan

2	Edit Balance Sheet
3	Edit ledger
4	To save current assets
5	To save fixed assets

Programme Outcomes *(Accounting and Tax Practices)*

1	Have basic theoretical knowledge and skills in accounting and tax areas
2	The accounting and consultancy firm providing services in accounting, finance and accounting departments to meet the needs of the public or private sector organizations have the ability to think analytically and solve problems, be qualified accounting staff
3	To use at least one of the software packages related to accounting fluent
4	To follow the regulations related to the profession and have the basic legal information
5	Identify the data required for accounting for businesses, the ability to effectively collect and save
6	To be able to keep accounting records necessary to analyze financial transactions
7	General accounting, end of period accounting, cost accounting, and companies, understand and apply accounting control issues
8	Understand the obligations of a responsible and have knowledge about taxes and tax Turkish Tax System
9	By understanding and interpreting the problems of the profession, ideas orally or in writing, to express clearly
10	Knowledge they have taken in relation to the profession and to apply in a real business environment by identifying problems, interpret data and have the ability to analyze,
11	Professional and ethical responsibilities, understand the importance of job security
12	Be aware of the importance of following the regulations related to the profession
13	Correspondence related to the field can make using a computer, to store the information and use the stored information

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	1	1	1	1	1
P4	2	2	2	2	2
P5	4	4	4	4	4
P6	4	4	4	4	4
P7	4	4	4	4	4
P8	2	2	2	2	2
P9	4	4	4	4	4
P10	4	4	4	4	4
P11	2	2	2	2	2
P12	2	2	2	2	2
P13	1	1	1	1	2