



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Accounting Organization and Systems							
Course Code		MV260		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	2	Workload	51 (Hours)	Theory	1	Practice	1	Laboratory	0
Objectives of the Course		A course of introduction to accounting organization and to give general information about Turkish uniform accounting system and chart of account.							
Course Content		Definition of accounting as an information system and its importance for the businesses, accounting organization, accounting books and documents, human resources, chart of accounts, Turkish Uniform Accounting System, uniform chart of account and its applications							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)									

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Fatih Coşkun ERTAŞ, Muhasebe Organizasyonu, Seçkin Yayıncılık ANKARA
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Week	Weekly Detailed Course Contents	
1	Theoretical	Basic concepts: Business, organization, system, accounting system
	Preparation Work	The relevant sections from the textbook
2	Theoretical	Accounting information system and importance of it for businesses
	Preparation Work	The relevant sections from the textbook
3	Theoretical	Accounting books and documents as accounting organizations element
	Preparation Work	The relevant sections from the textbook
4	Theoretical	Accounting books and documents as accounting organizations element
	Preparation Work	The relevant sections from the textbook
5	Theoretical	Chart of account as accounting organizations element: Definition, necessity and samples of chart of account
	Preparation Work	The relevant sections from the textbook
6	Theoretical	Chart of account as accounting organizations element
	Preparation Work	The relevant sections from the textbook
7	Theoretical	Notifications
	Preparation Work	The relevant sections from the textbook
8	Theoretical	Legal notifications to the tax office
	Preparation Work	The relevant sections from the textbook
9	Theoretical	Legal notifications to the Social Security Institutions
	Preparation Work	The relevant sections from the textbook
10	Theoretical	Accounting organization in firms
	Preparation Work	The relevant sections from the textbook
11	Theoretical	Accounting profession
	Preparation Work	The relevant sections from the textbook
12	Theoretical	Accounting profession in Turkey
	Preparation Work	The relevant sections from the textbook
13	Theoretical	Impacts of developments in the accounting profession on accounting organization
	Preparation Work	The relevant sections from the textbook
14	Theoretical	Impacts of developments in the accounting profession on accounting organization
	Preparation Work	The relevant sections from the textbook



15	Preparation Work	Final Exam
	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	15	0.5	2	37.5
Midterm Examination	1	4	0.5	4.5
Final Examination	1	8	1	9
Total Workload (Hours)				51
[Total Workload (Hours) / 25*] = ECTS				2

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Define the conceptual framework of reporting, concepts and items of accounting organization
2	Recognize uniform chart of accounts, generally accepted accounting principles, and basic accounting concepts used within accounting system
3	Adopt the accounting organization items (personnel, books, documents, chart of accounts) in a sample company
4	Establish accounting system in the industrial and economic enterprises to , make cost accounts and grasp the functioning of accounting systems.
5	Have knowledge about international accounting systems

Programme Outcomes (Cooperatives)

1	Define the problems at micro and macro levels in cooperatives area and gain the ability of solution
2	Gain the ability of applying accounting transactions in cooperatives and Gain the ability of get and comment of datas in cooperatives area
3	Gain the ability of executing establishment and functioning of cooperatives and top organizations independently
4	Gain the ability of create solidarity culture and communication so they can fulfill duties and responsibilities
5	Gain the ability of applying the knowledges about economics, business, law and communication on cooperatives areas.
6	Gain the ability of watching, global, international and local cooperatives acts and improvements

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	3	4	4	3	3
P2	4	3	3	4	4
P3	3	4	4	3	3
P4	4	3	3	4	4
P5	3	4	4	3	3
P6	4	3	3	4	3

