AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	General Accountıng II							
Course Code	IYO106		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	97 *(Hours)*	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	This course is intended to do with the student's accounting procedures and accounting records.							
Course Content	Resource accounts record;Income statement to make application;Cost of sales to make application.							
Work Placement	N/A							
Planned Learning Activities and Teaching Methods			Explanation (Presentation)					
Name of Lecturer(s)	Lec. Durmuş Ali KIZILYALÇIN							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Genel Muhasebe; Prof. Dr. Orhan SEVİLENGÜL, Gazi Kitabevi
2	Genel Muhasebe; Mehmet Ali FEYİZ, Murathan Yayınları

Week	Weekly Detailed Course Contents	
1	Theoretical	Short-term foreign sources to save
	Preparation Work	Related chapters in the course book
2	Theoretical	Short-term foreign sources to save
	Preparation Work	Related chapters in the course book
3	Theoretical	Long-term foreign sources to save
	Preparation Work	Related chapters in the course book
4	Theoretical	Save your own resources
	Preparation Work	Related chapters in the course book
5	Theoretical	Determine the income and expenditure accounts
	Preparation Work	Related chapters in the course book
6	Theoretical	Edit Income statement
	Preparation Work	Related chapters in the course book
7	Theoretical	Edit Income statement
	Preparation Work	Related chapters in the course book
8	Theoretical	Off-balance sheet accounts to record
	Preparation Work	Related chapters in the course book
9	Theoretical & Practice	Related chapters in the course book
10	Theoretical	Off-balance sheet accounts to record
	Preparation Work	Related chapters in the course book
11	Theoretical	Inventory Transaction Processing
	Preparation Work	Related chapters in the course book
12	Theoretical	Inventory Transaction Processing
	Preparation Work	Related chapters in the course book
13	Theoretical	Sector-based sample application to make
	Preparation Work	Related chapters in the course book
14	Theoretical	Sector-based sample application to make
	Preparation Work	Related chapters in the course book
15	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	3	56
Midterm Examination	1	15	1	16
Final Examination	1	24	1	25
			Total Workload (Hours)	97
		[Total Workload (Hours) / 25*] = **ECTS**		4

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Recognizes concept of adjustment
2	Learns how to realize adjustment transactions
3	Reads accounting information on financial statements
4	Prepares basic financial statements
5	Able to compute consequence of the period as using to cost, income and expense accounts in uniform accounting system

Programme Outcomes *(Cooperatives)*

1	Define the roblems 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 abilitiy of applying the knowledges about economics, business, law and communication on cooperatives areas.
6	Gain the abilitiy of watching, global, internatinal 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	4	4	5	4	4
P2	5	4	5	3	5
P3	5	4	5	4	4
P4	5	4	5	5	5
P5	4	4	4	4	4
P6	5	4	5	4	5