



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		General Accounting							
Course Code		YY112		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	80 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The objective of this course is to introduce students basic concepts of accounting							
Course Content		Definition of accounting; balance sheet, balance sheet equation, recording of financial transactions regarding to cash, inventory, property, plant, equipment, equity, debt.							
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	Orhan SEVİLENGÜL, Genel Muhasebe, Gazi Kitabevi.
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Week	Weekly Detailed Course Contents	
1	Theoretical	Basic concepts of accounting
2	Theoretical	Financial statements and financial transactions
3	Theoretical	Types of accounting concepts
4	Theoretical	The process of recognition of accounting books
5	Theoretical	The concepts of current assets and cash and cash equivalents
6	Theoretical	Records relating to the securities and current assets
7	Theoretical	Records related with Currents assets and receivable accounts.
8	Theoretical	Current assets and records relating to commercial property
9	Theoretical	Records relating to non-current assets
10	Theoretical	Midterm
11	Theoretical	Records relating to non-current assets
12	Theoretical	Records relating to short-term and long term foreign liabilities
13	Theoretical	Records relating with equity
14	Theoretical	Income and Expenditure Accounts
15	Theoretical	Final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	15	0.5	3	52.5
Midterm Examination	1	13	0.5	13.5
Final Examination	1	13	1	14
Total Workload (Hours)				80
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Observes business management, its financial situation as well as operational results.
2	Reports the essential documents needed by individuals and institutions such as creditors and state enterprises.
3	Registers and classifies financial transactions.
4	Makes decisions about management by preparing financial statements with the help of registered and classified information.



5	Evaluates financial statements.
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Programme Outcomes (Local Authorities)

1	They can be informed in the filed of management and follow up improvements in Turkey and the world in the field of local government.
2	They have qualification of solving problems in the local level with following economic and social events up.
3	They will have basic theoretical knowledge to comment with following Turkeys' and The Worlds' current political problems up.
4	They will gain the ability of research independently and presenting in the field of Local Government with have basic information about research methods.
5	They will understand the relevant legal texts, interpret, and set up the relationship problems
6	They will informed about constitution, fundamental rights and freedom, civil service law, public law legislation and professional ethic.
7	They will use information technologies, documents management, archiving and reporting.

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	4	3	5	2
P2	4	3	2	4	4
P3	3	2	5	3	5
P4	2	5	4	5	3
P5	1	1	1	4	5
P6	5	2	2	2	1
P7	3	3	3	3	2

