



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Local Government of Accounting							
Course Code		YY262		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	71 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		to give information to students about the accounting system and its mechanism of the municipalities.							
Course Content		The concept of local government accounting, accounting system document lay out, account plans and books to be kept, Organization and practices in municipal accounting system.							
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	1. Genel Bütçe Kapsamındaki Kamu İdareleri İçin Devlet Muhasebesi, Hamdi Gülşen ve Erkan Karaaslan.
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Week	Weekly Detailed Course Contents	
1	Theoretical	The concept of local government accounting
2	Theoretical	Accounting system document lay out, account plans and books to be kept.
3	Theoretical	Local administrations types of income
4	Theoretical	The financial structure and organization of municipality administrations
5	Theoretical	The financial structure and organization of metropolitan municipality
6	Theoretical	Organization and practices in municipal accounting system
7	Theoretical	Organization and practices in municipal accounting system
8	Theoretical	Organization and practices in municipal accounting system
9	Theoretical	Organization and practices in municipal accounting system
10	Theoretical	Midterm
11	Theoretical	Budget preparation and implementation
12	Theoretical	Financial reporting
13	Theoretical	Practice
14	Theoretical	Practice
15	Theoretical	Final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	3	56
Midterm Examination	1	6	0.5	6.5
Final Examination	1	8	1	9
Total Workload (Hours)				71
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	The structure of local government accounting and budget matters will have enough information
2	Document layout and learn the books to be kept.
3	The structure of local government will have sufficient knowledge of accounting and budget issues
4	Interpret financial statements



5	Budget preparation and can be applied
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Programme Outcomes (Local Authorities)

1	They can be informed in the field 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 Turkey's and The World's' 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 be 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	4	4	5
P2	5	5	4	4	4
P3	4	5	3	4	4
P4	4	4	3	3	3
P5	5	4	4	3	2
P6	4	5	3	2	3
P7	3	4	2	2	2

