



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		General Accounting							
Course Code		YYÖN110		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	75 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Assets and resources that cause changes in the business operations of a fiscal nature recording, classifying and presenting a report to explain the structure of transactions.							
Course Content		The historical development of accounting, basic accounting concepts and the balance of the balance sheet, income statement concept, operating period and conclusion accounts, liquid and marketable securities, analyzing of accounts receivable and inventory analysis.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case Study, Problem Solving					
Name of Lecturer(s)		Ins. Cahit İNCİÖĞLU							

Prerequisites & Co-requisites

Equivalent Course	MUH107
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Assessment Methods and Criteria

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

Recommended or Required Reading

1	1. Genel Muhasebe, Orhan Sevilengül
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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	Abdominal measurement and correction procedures
6	Theoretical	Calculation of the balance of Capital and Asset-Liability
7	Theoretical	The concept of current assets and cash and cash equivalents
8	Theoretical	Current assets and records relating to commercial property
9	Intermediate Exam	Midterm
10	Theoretical	Records relating to the securities and current assets and KDV,
11	Theoretical	Records relating to non-current assets
12	Theoretical	Records relating to short-term foreign liabilities
13	Theoretical	Great books related to the elimination of deficiencies and shortcomings
14	Theoretical	Procedures for inventories
15	Theoretical	Revision of all unit
16	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	3	42
Assignment	1	0	10	10
Individual Work	1	0	13	13
Midterm Examination	1	4	1	5



Final Examination	1	4	1	5
Total Workload (Hours)				75
[Total Workload (Hours) / 25*] = ECTS				3
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	To be able to comprehend the Uniform Chart of Accounts and the Turkish Tax System and knowledge of financial legislation,
2	To be able to enable to Record and report the events of a business day,
3	To be able to Analyze and interpret the financial status of enterprises,
4	Explain balance sheet equality and accounting process.
5	Explain the basic concepts of accounting and its importance for business.

Programme Outcomes (Logistics)

1	Understanding of the basics needed for the mobility of production and consumption of goods.
2	Provide warehouse and inventory management decisions.
3	To decide on the mode of transport and handling equipment to be used.
4	Logistics information systems benefit from the process of the realization of the activities.
5	To dominate the national and international legislation regulating the field of logistics.
6	Administration, management and marketing ideas and conducting.
7	Sensitivity to the requirements of professional ethics move
8	Idea about the conduct of national and international transport policies.
9	Having written and oral communication skills.
10	Current society and understand the world.

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	3	3	3	3
P2	3	3	3	3	3
P6	4	3	3	3	3
P7	1	3	1	1	1
P10	2	2	2	2	2

