



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		General Accounting							
Course Code		İDT109		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		This course intended to do with the student's accounting system by creating accounting records.							
Course Content		Create a chart of accounts, balance sheet edit record asset accounts, resource accounts record the income statement to application							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Demonstration, Discussion, Case Study, Problem Solving					
Name of Lecturer(s)		Ins. Hatice GÖKBULUT KAZAN							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Genel Muhasebe, Orhan Sevilengül
---	----------------------------------

Week	Weekly Detailed Course Contents	
1	Theoretical	Definition and Functions of Accounting
2	Theoretical	Basic Concepts of Accounting
3	Theoretical	Concept of Account
4	Theoretical	Basic Financial Statements
5	Theoretical	general journal
6	Theoretical	Liquid assets
7	Theoretical	fixed assets
8	Theoretical	Short term foreign assets and Inventory Operations
9	Theoretical	long term foreign assets and Inventory Operations
10	Theoretical	shareholders equity
11	Theoretical	Concepts of Income and Expenditure
12	Theoretical	Chart Cost of Sales
13	Theoretical	the Income Statement
14	Theoretical	Investigation of memorandum accounts

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	3	42
Assignment	1	0	25	25
Reading	1	0	20	20
Midterm Examination	1	0	5	5
Final Examination	1	0	8	8
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Preparing chart of accounts
2	Preparing balance sheet
3	Carrying asset accounts



4	funding accounts record
5	Application to make the income statement

Programme Outcomes (Foreign Trade)

1	Economics, business law, labor and social security law, business, accounting, and describe the basic concepts of international trade
2	Of delivery and payment to foreign trade, foreign trade transactions and edit documents used
3	Mathematical operations to commercial
4	Grasp of the Turkish bank-exchange regulations, to prepare documents that are used in these processes, business correspondence, make
5	Turkey customs legislation to the foundation, to prepare the documents and customs procedures to follow
6	Turkey export import regulations, the basic concepts of logistics, know the rules of international transport and prepare the documents necessary, carry out e-commerce transactions
7	Foreign trade operations in computer and be able to use a foreign language, foreign trade transactions
8	Grasp and analyze methods of financing foreign trade, foreign trade transactions in free zones to
9	To international marketing strategies, recognizing the risks of international trade, international monetary and capital markets to analyze the relationships
10	Understand the importance of quality and standardization in foreign trade, foreign trade transactions and tax practices to insure
11	Account for foreign trade and foreign exchange transactions
12	Turkey's economy and economic crisis of the world economy and to understand the developments in the EU - Turkey relations to follow, to recognize the international economic and financial organizations
13	Win the adequacy of research, professional ethics, to grasp, to know the methods of commercial correspondence
14	Atatürk's principles and reforms
15	Accordance with the rules To know writing and speaking of the Turkish language, to know the types literary texts, and spoken expression

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	5	5	5	5

