



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		General Accounting							
Course Code		LOJ107		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	75 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		It explains recording classifying and reporting financial transactions that create changes an the assets and resources of the business and the structure of the transactions							
Course Content		Historical development of accounting balance sheet concept and basic accounting balance income statement concept activity period and final accounts ready-made and securities assets examination of accounts receivable and inventory accounts							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), 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	General Accounting ,Orhan Sevilengül
2	General Accounting, Ümit GÜCENME, Marmara Bookstore
3	General Accounting 1,Gülsevil YILDIZ, Detay Publishing.
4	General Accounting,İbrahim LAZOL, Ekin Bookstore

Week	Weekly Detailed Course Contents	
1	Theoretical	Basic concepts related to accounting
2	Theoretical	Financial statements and financial transactions
3	Theoretical	Calculation of the active passive and balance and capital
4	Theoretical	Types of account concepts and organizing opening entry
5	Theoretical	The concept and records of current assets and ready values and securities
6	Theoretical	Records related to current assets and trade receivables
7	Theoretical	Records related to current assets and commercial goods and records related to VAT
8	Theoretical	Records related to current assets and commercial goods and records related to VAT
9	Theoretical	Records related to current assets and commercial goods intermittent and continuous inventory methods
10	Theoretical	Records related to current assets and commercial goods intermittent and continuous inventory methods
11	Theoretical	Records related to fixed assets
12	Theoretical	Records related to short-term foreign sources
13	Theoretical	Records related to long-term foreign sources
14	Theoretical	Records related to equity accounts
15	Final Exam	end of term exam
16	Final Exam	end of term exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	3	42
Assignment	1	0	15	15
Reading	1	0	10	10
Midterm Examination	1	2	1	3



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	Student has information about the uniform account plan and the Turkish tax system and financial legislation
2	Student can record and report the daily events of a business
3	Student analyzes and interprets the financial situation of the company
4	Student recognizes the basic concepts, functions and technical structure of accounting
5	Student can record financial transactions according to the double-side recording method in accordance with generally accepted accounting principles.

Programme Outcomes (Logistics)

1	Understanding of the basics needed for the mobility of production and consumption ware
2	Give storage and inventory management decisions
3	To decide about types of transportation and handling equipment to be used to decide
4	Logistics information systems take advantage of the process of realization of activities
5	Be the judge national and international legislation regulating the field of logistics
6	Administration, management and marketing topic about give an idea
7	To be sensitive to the requirements of professional ethics
8	Provide an idea about the the national and international transport policies
9	To have written and spoken communication skills
10	Living in society and to 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
P1	3	3	3	3
P2	3	3	3	3
P6	3	3	3	3

