



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Introduction to Accounting							
Course Code		BSS105		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	104 (<i>Hours</i>)	Theory	2	Practice	1	Laboratory	0
Objectives of the Course		This course is intended to do with the student's accounting records.							
Course Content		Create a chart of accounts, balance sheet, edit, organize the ledger and trial balance, asset accounts record.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Case Study, Problem Solving					
Name of Lecturer(s)		Ins. Burçak ÖNDER, Ins. Gülçin ARSLAN							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Muhasebe Teorileri , Nalan Akdoğan, Hamdi Aydın, Gazi Üniversitesi Yayınları, Ankara, 1987.
2	Finansal Muhasebe, Oya Yıldırım, Nergis Tek, İzmir, 2004.
3	Muhasebenin Kuramsal Yapısı, Saime Önce, Özgül Cemalcılar, Anadolu Üniversitesi Yayınları, Eskişehir.

Week	Weekly Detailed Course Contents	
1	Theoretical	Accounting principles and procedures to implement
2	Theoretical	Create main and sub-accounts
3	Theoretical	Edit boot record
4	Theoretical	Edit boot record
5	Theoretical	Regulate the opening and closing balance sheet
6	Theoretical	Regulate the opening and closing balance sheet
7	Theoretical	Editing final entry
8	Theoretical	Editing final entry
9	Theoretical	Editing trial balance
10	Theoretical	Editing trial balance
11	Theoretical	Recording current assets
12	Theoretical	Recording current assets
13	Theoretical	registering fixed assets
14	Theoretical	Registering fixed assets

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	2	42
Lecture - Practice	14	1	1	28
Reading	6	2	0	12
Midterm Examination	1	10	1	11
Final Examination	1	10	1	11
Total Workload (Hours)				104
[Total Workload (Hours) / 25*] = ECTS				4

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Create an account plan
2	Editing balance sheet



3	Editinf final entry and trial balance
4	Recording asset accounts
5	Analysing records and reports and

Programme Outcomes (Foreign Trade)

1	To describe the basic concepts of economics, business law, labor and social security law, business, accounting and foreign trade.
2	To know the terms of delivery and payment in foreign trade; to regulate documents used in foreign trade transactions.
3	To understand Turkish foreign exchange regulations, to prepare documents used in these processes, and to make business correspondence.
4	To have a knowledge of Turkish customs legislation, and organize related documents
5	To know Turkish foreign trade legislation, main concepts regarding to logistics, international transporting rules and preparing necessary documents, performing e-trade transactions.
6	Making foreign trade transactions with computer and utilize from a foreign language in foreign trade transactions.
7	To be aware of Business Law, Job Security, environmental protection and quality concepts.
8	To understand and analyze the methods of financing foreign trade, and to know the foreign trade transactions in free zones.
9	To know the international marketing strategies, to recognize the risks of international trade, to analyze international monetary relations and capital markets.
10	To understand the importance of quality and standardization in foreign trade, and to know insurance operations and tax practices in foreign trade.
11	Accounting the transactions as to foreign trade and foreign exchange.
12	Ability to use the methods and techniques of career planning and discussing the effects of character traits on career preferences.

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4
P1	1	1	1	
P2	4	2	2	2
P3	4	2	2	2
P4	4	2	2	2
P5	4	1	1	1
P6	5			
P10	3	1	1	1
P11	5	5	5	5

