



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		General Accounting							
Course Code		BTS201		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	75 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Operations for the period in accordance with accounting balance sheet, income statement, trial balance, general ledger entries per day and accounting process operation, uniform accounting planreview applications.							
Course Content		Definition and basic concepts of accounting, the Uniform AccountingRecord System, Asset Accounting, Resource accounts work.							
Work Placement		Students must have to complete their internship within the required time and properties. The required rules are describes at the Adnan Menderes University, Sultanhisar Vocational School, Student Internship Instructions.							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study					
Name of Lecturer(s)									

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Instructor Lecture Notes
2	Genel Muhasebe Orhan SEVİLENGÜL
3	Genel Muhasebe Ümit GÜCENME

Week	Weekly Detailed Course Contents	
1	Theoretical	Basic Concepts of Definition of Accounting
2	Theoretical	Internally users of accounting information and Business Non-Parties
3	Theoretical	Document Accounting and Book Layout
4	Theoretical	Foundations of Accounting Equivalence, Basic Financial Statements, Accounting Accounting Concepts
5	Theoretical	Uniform Accounting Framework, General Account Plan and Accountability Plan
6	Theoretical	current asset accounts, balance sheet accounts
7	Theoretical	Current Assets Accounts
8	Intermediate Exam	Midterm
9	Theoretical	Fixed Assets Account
10	Theoretical	Short-Term Liabilities Account
11	Theoretical	Long-Term Liabilities Account
12	Theoretical	Equity Account
13	Theoretical	Income Statement Accounts
14	Theoretical	Income Statement Accounts
15	Theoretical	Work Week

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Lecture - Practice	6	0	1	6
Laboratory	5	4	0	20
Midterm Examination	1	9	1	10



Final Examination	1	10	1	11
Total Workload (Hours)				75
[Total Workload (Hours) / 25*] = ECTS				3
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Learn basic concepts of accounting,
2	Outside the enterprise and business users of accounting information to be informed about the parties,
3	Accounting documents and books to learn about layout,
4	Basic accounting equation, the basic financial statements and learn the concept of accountability,
5	A knowledge of the Uniform Chart of accounts

Programme Outcomes (Human Resources and Management)

1	To use theoretical and applied knowledge in the field of human resources management
2	To examine various concepts and opinions in the field of human resources management, and evaluate related data.
3	To undertake individual and group responsibility in order to solve unforeseen complex problems and issues which are confronted in application process.
4	To be able to transmit self opinions and solutions to problems in the field of human resources management via written and oral channels.
5	To support self opinions and solutions to problems by qualitative and quantitative data and share this with other professionals or nonprofessionals.
6	To benefit from other disciplines which are related to human resources management and be acknowledged about these disciplines.
7	Legislation relevant to the profession and to follow the basic law to have knowledge in the field of public administration
8	To have societal, scientific and ethical values in gathering data, planning, executing and controlling human resources management issues.
9	Develop an awareness for the need for life long learning
10	To follow national and international contemporary issues
11	To become sensitive to Atatürk's principles and reforms, the right to use the Turkish language, the official correspondence of the basic ability to have the ability and understanding related to the field of foreign terms

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	2	2	3	3	2
P2	3	2	2	2	2
P3	2	2	2	2	3
P4	3	2	3	3	2
P5	3	2	2	2	2
P6	2	3	2	2	3
P7	2	3	2	2	3
P8	2	2	2	2	2

