



**AYDIN ADNAN MENDERES UNIVERSITY  
SULTANHISAR VOCATIONAL SCHOOL  
MANAGEMENT AND ORGANIZATION  
BUSINESS ADMINISTRATION MANAGEMENT  
COURSE INFORMATION FORM**

Course Title	General Accounting - I								
Course Code	BİY107			Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	75 (Hours)	Theory	2	Practice	1	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 plan review applications.								
Course Content	Definition and basic concepts of accounting, the Uniform Accounting Record System, Asset Accounting, Resource accounts work.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Discussion, Individual Study								
Name of Lecturer(s)	Ins. Yasemin COŞKUN ERDOĞAN								

#### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

#### 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
16	Final Exam	Final Exam

#### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Lecture - Practice	14	0	1	14
Midterm Examination	1	14	1	15



Final Examination	1	17	1	18
			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 (Business Administration Management)

1	Define their fundamental information and capabilities related to the Business management.
2	Command on the management functions and accounting practices theoretically and will be able to implement them practically.
3	Determine managerial/structural/legal components required to found an effective business.
4	Shall dissolve financial situation of business on basic level.
5	Use the economical information obtained in micro and macro scale, in their occupational lives.
6	Implement the developed package programs together with the fundamental information technologies related to their field.
7	Have the professional ethics in business life and business relations.
8	Reveal office order, working conditions, ability of coherence to the team work in business establishment
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
P2	5	5	5	5	5
P4	5	5	5	5	5
P5	4	4	4	4	4

