



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Bank and Insurance Accounting							
Course Code		MUH205		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	75 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Bank and aims to learn the accounting records held in the insurance company. Banks and insurance companies of their balance sheets and income statements of accounts Learning and is intended to show the accounting records for the understanding.							
Course Content		Banks and insurance companies owned institutions records, journal records of daily transactions and place on record that the balance sheet and income statement							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Demonstration, Case Study, Problem Solving					
Name of Lecturer(s)		Ins. Baki ERDOĞAN							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Sevilengül, O., Banka Muhasebesi
2	Güney, A., Banka Muhasebesi
3	Tekşen, Ö., Sigorta İşlemleri Muhasebesi

Week	Weekly Detailed Course Contents	
1	Theoretical	Banks and insurance accounting basic concepts
2	Theoretical	single chart of accounts of banks
3	Theoretical	single chart of accounts of insurance companies
4	Theoretical	Current assets in banking accounts, journal entries
5	Theoretical	Current assets in banking accounts, journal entries
6	Theoretical	Current assets in banking accounts, journal entries
7	Theoretical	Current assets in banking accounts, journal entries
8	Intermediate Exam	Midterm
9	Theoretical	Insurance accounts current assets journal entries
10	Theoretical	Insurance accounts current assets journal entries
11	Theoretical	Compulsory Vehicle Insurance, Motor Own Damage Insurance, Fire Insurance Direct Premium Production
12	Theoretical	Premium Production in Other Insurance Branches
13	Theoretical	Indirect Pirim Production
14	Theoretical	Compulsory Vehicle Insurance, Motor Own Damage Insurance, Fire Insurance Indirect Premium Production

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	6	1	9	60
Midterm Examination	1	5	4	9
Final Examination	1	5	1	6
Total Workload (Hours)				75
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	To have knowledge about the basic concepts of banking accounting
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2	Knowledge of the basic concepts of insurance accounting
3	Becoming able to make accounting records in banking companies
4	Becoming able to make accounting records in insurance companies
5	Make an insurance policy accounting record.

Programme Outcomes (Business Administration Management)

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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	4	3	4	3	4
P2	3	4	2	4	3
P3	4	2	4	3	4
P4	2	4	3	4	2
P5	4	3	4	3	4
P6	3	4	2	4	3
P7	4	3	4	3	4
P8	3	4	3	4	3
P9	4	2	4	2	4
P10	3	4	3	4	2

