



## 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 |
|---|--|



|   |   |
|---|---|
| 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 (Accounting and Tax Practises)**

|    |  |
|----|--|
| 1  |  |
| 2  |  |
| 3  |  |
| 4  |  |
| 5  |  |
| 6  |  |
| 7  |  |
| 8  |  |
| 9  |  |
| 10 |  |

**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  | 5  | 5  | 3  |
| P2  | 3  | 2  | 5  | 3  | 4  |
| P3  | 5  | 4  | 4  | 4  | 4  |
| P4  | 5  | 5  | 4  | 4  | 3  |
| P5  | 3  | 5  | 5  | 5  | 4  |
| P6  | 5  | 2  | 5  | 5  | 4  |
| P7  | 2  | 3  | 4  | 2  | 3  |
| P8  | 5  | 4  | 3  | 3  | 2  |
| P9  | 5  | 3  | 2  | 4  | 3  |
| P10 | 5  | 4  | 5  | 5  | 4  |

