AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	General accounting I								
Course Code	MUH107		Couse Level		Short Cycle (Associate's Degree)				
ECTS Credit	4	Workload	100 *(Hours)*	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	With regard to the accounting profession, the students will be familiar with all the basic issues in the accounting process, and the students will be equipped with the knowledge and skills to carry out the procedures related to all the basic stages of accounting, to learn the recording and arrangement rules of all important accounts and basic statements and to interpret them.								
Course Content	" Introduction to Accounting, Basic accounting concepts, Basic accounting equation and financial statements, Concept of account and journal item, Trial balance and auxiliary accounts, Accounting books and documents, Accounting slips and accounting process, entry to uniform chart of accounts, cash account, stocks account, other ready Values, Securities, Receivables, Stock movements VAT accounts, Accounting of stocks, Spaced inventory and perpetual inventory methods"								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Discussion, Case Study, Problem Solving								
Name of Lecturer(s)	Ins. Serkan ÖZDEMİR								

Assessment Methods and Criteria		
Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading	
1	Akdoğan, N. and Sevilengül, O. 2007, Uniform Accounting System Application, Gazi Bookstore, Ankara.
2	Demir, S., Çataloğlu, A. (2007) "General Accounting", Universitem Bookstore, Aydın
3	Ataman, Ü. (1999) "General accounting", Turkmen bookstore, Istanbul
4	Çaldağ, Y. (2002) "General Accounting", Gazi Publishing House, Ankara
5	Feyiz, M. A. (2009) "General Accounting", Murathan Publishing House, 5th Edition, Trabzon
6	Sevilengül, O. (2003) "General Accounting", 11th Edition, Gazi Publishing House, Ankara
7	General Accounting, Atatürk University Open Education Faculty Publication

Week	Weekly Detailed Course Contents	
1	Theoretical	Business and accounting
2	Theoretical	Basic accounting equality and financial statements
3	Theoretical	Account concept and operation of accounts
4	Theoretical	Accounting Documents
5	Theoretical	Accounting Process
6	Theoretical	Ready-made assets and Securities
7	Theoretical	Commercial debts
8	Theoretical	Midterm
9	Theoretical	An overview
10	Theoretical	Stocks
11	Theoretical	Common Construction and Repair Costs
12	Theoretical	Future Months Expenses and Income Accruals
13	Theoretical	Other Current Assets
14	Theoretical	Sample application for current assets
15	Theoretical	Sample application for current assets

16	Final Exam	final examination

Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	1	10	42	52
Lecture - Practice	1	10	14	24
Midterm Examination	1	0	7	7
Final Examination	1	0	17	17
			Total Workload (Hours)	100
			[Total Workload (Hours) / 25*] = **ECTS**	4
**25 hour workload is accepted as 1 ECTS*				

Learning Outcomes	
1	learn content of general accounting
2	Can understand the concept of account.
3	Can edit the documents used in accounting.
4	Can comprehend the functioning of balance sheet accounts and prepare a general balance sheet.
5	It can make journal entries related to current assets.
6	Will be able to recognize the accounts used in accounting.

Programme Outcomes *(Accounting and Tax Practises)*	
1	
2	
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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	2	3	2	3	4
P2	3	3	3	3	2
P3	2	2	2	2	2
P4	2	3	3	3	2
P5	4	4	4	4	3
P6	2	2	2	2	2
P7	4	4	4	4	3
P8	3	3	3	3	4
P9	4	4	3	4	3
P10	4	3	3	3	2