



**AYDIN ADNAN MENDERES UNIVERSITY**  
**DAVUTLAR VOCATIONAL SCHOOL**  
**HOTEL RESTAURANT AND CATERING SERVICES**  
**TOURISM AND HOTEL MANAGEMENT**  
**COURSE INFORMATION FORM**

Course Title	General Accounting								
Course Code	TRZM110	Course Level			Short Cycle (Associate's Degree)				
ECTS Credit	4	Workload	98 (Hours)	Theory	2	Practice	1	Laboratory	0
Objectives of the Course	The aim of this course is to make student's bank transactions and accounting records.								
Course Content	To apply accounting procedures and principles, to create main and sub-accounts, to organize opening record, to organize opening and closing balance sheet, to edit the ledger, to save the current assets, to save the fixed assets								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Individual Study, Problem Solving								
Name of Lecturer(s)	Ins. Nurcan YILMAZ								

Assessment Methods and Criteria		
Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading	
1	Genel Muhasebe - Durmuş ACAR / Nilüfer TETİK

Week	Weekly Detailed Course Contents	
1	Theoretical	Accounting procedures and apply the principles of
2	Theoretical	Create the main and sub-accounts
3	Theoretical	Opening an account to edit record
4	Theoretical	Opening an account to edit record
5	Theoretical	Opening and closing balance sheet to edit
6	Theoretical	Opening and closing balance sheet to edit
7	Theoretical	Edit ledger
8	Theoretical	Edit ledger
9	Theoretical	Edit trial balance
10	Theoretical	Edit trial balance
11	Theoretical	Save current assets
12	Theoretical	Save current assets
13	Theoretical	Save fixed assets
14	Theoretical	Save fixed assets

Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	2	42
Lecture - Practice	14	1	1	28
Assignment	1	5	1	6
Midterm Examination	1	10	1	11
Final Examination	1	10	1	11
			Total Workload (Hours)	98
			[Total Workload (Hours) / 25*] = ECTS	4

\*25 hour workload is accepted as 1 ECTS

Learning Outcomes	
1	Create an account plan
2	Edit Balance Sheet
3	Edit ledger and trial balance



4	Save the asset accounts
5	To learn the accounting of tourism enterprises

**Programme Outcomes** (*Tourism and Hotel Management*)

1	...
2	...
3	...
4	...
5	...

**Contribution of Learning Outcomes to Programme Outcomes** 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1
P1	5

