



**AYDIN ADNAN MENDERES UNIVERSITY**  
**AYDIN VOCATIONAL SCHOOL**  
**MECHANICAL AND METAL TECHNOLOGY**  
**MACHINERY**  
**COURSE INFORMATION FORM**

Course Title	Basic Principles of Accounting								
Course Code	MVU181	Course Level			Short Cycle (Associate's Degree)				
ECTS Credit	2	Workload	50 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course	This course aims to provide the students with the basic concepts of accounting, accounts, assistant accounts, accounting recording technique, commercial activities and especially the accounting of foreign trade transactions records correctly in the books, income-expenditure accounts to their accounting principles and tax laws.								
Course Content	With this course, students will have basic knowledge about auxiliary accounts and accounting recording techniques by learning basic concepts of accountancy. In addition to these, they are well informed about how to account for income-expense accounts by keeping the accounting records of commercial activities correctly.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Discussion, Case Study, Problem Solving								
Name of Lecturer(s)	Lec. Gülbin TOGUŞ POLAT, Ins. Mehtap TARHAN BÖLÜKBAŞ								

#### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	30
Final Examination	1	70

#### Recommended or Required Reading

1	Textbook
2	Help book
3	Course notes
4	Other sources

Week	Weekly Detailed Course Contents	
1	Theoretical	.General information about accounting, the definition of accountant and functions, generally accepted accounting principles, types of accountant, purpose of accountant,
2	Theoretical	Financial tables, basic accounting equation, balance sheet, income table, account concept, accounts and accounts balance sheet reflection,
3	Theoretical	Double-sided registration method, journal, large notebook, account concept, journal entries, major book entries, uniform order account plan, recognition of commercial documents,
4	Theoretical	Opening recording, cash registers, securities,
5	Theoretical	Trade receivables, receivables without notes, receivables with notes, deposits and guarantees given, other receivables,
6	Theoretical	Fixed assets, financial fixed assets, tangible fixed assets assets, intangible assets, depreciation
7	Theoretical	Fixed assets, financial fixed assets, tangible fixed assets assets, intangible assets, tangible and intangible assets depreciation on non-current assets,
8	Theoretical	Midterm Exam
9	Theoretical	Short-term liabilities, financial liabilities, trade payables, other debts
10	Theoretical	.Short-term liabilities, financial liabilities, trade payables, other debts
11	Theoretical	Long-term liabilities, trade payables, other debts,
12	Theoretical	Equity, paid-up capital, capital back-ups, profit reserves
13	Theoretical	Income and expense accounts, income accounts, expense accounts,
14	Theoretical	Foreign trade transactions



15	Theoretical	Application
16	Theoretical	Final Exam

**Workload Calculation**

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Assignment	10	0	1	10
Midterm Examination	1	5	1	6
Final Examination	1	5	1	6
Total Workload (Hours)				50
[Total Workload (Hours) / 25*] = ECTS				2

\*25 hour workload is accepted as 1 ECTS

**Learning Outcomes**

1	Basic concepts of accounting, balance sheet and income table, accounting techniques, recording methods knows.
2	Records current assets
3	Record fixed assets
4	Record short-term liabilities
5	It records long-term liabilities.
6	It records income-expense accounts.
7	Makes amortization transactions
8	It records foreign trade transactions.

**Programme Outcomes (Machinery)**

1	To be able to know general properties and usage areas of industrial materials and make selection.
2	Design of machine elements.
3	To be able to make production using machining and welding machines without machining.
4	To be able to make measurement and quality control processes with machine tools for measuring and control equipment.
5	To be able to make necessary corrections in order to determine the mistakes by using the necessary non-destructive test methods in welded parts and to eliminate these mistakes.
6	Preventive measures to prevent the occurrence of these faults by preliminarily determining the faults that will occur in the machines as statistical data and to make necessary interventions in case of breakdown.
7	They can make drawings of work pieces on CAD station and apply them on CNC looms. Ability to operate and use CAD / CAM and AUTOCAD package programs.
8	To be able to transfer engineering science and technology to practice by making calculations in the direction of scientific principles.
9	It can repair the elements in pneumatic and hydraulic systems which are indispensable elements of automatic control systems and can regulate their work.
10	The student who is trained as a machine technician during the whole program knows that industrial task definition in the field of work is error finding, problem solving, decision making, planning of functions and activities and they can be achieved by aiming to acquire these characteristics.

