



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Basic Principles of Accounting							
Course Code		MVU181		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	2	Workload	50 (<i>Hours</i>)	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)									

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
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 (Automotive Technology)

1	To be able to interpret and evaluate data, identify problems, analyze them, and develop evidence-based solutions by using basic knowledge and skills in the field.
2	Must be able to choose and effectively use the modern techniques, tools and information technologies necessary for field related applications.
3	Must be able to gain practical skills by examining relevant processes in industry and service sector on site.
4	They must be able to produce solutions, take responsibility for teams or do individual work when they encounter situations unforeseen in the field related applications.
5	Awareness of the need for lifelong learning; it must be able to follow the developments in science and technology and to constantly renew itself.
6	Must be able to use computer software and hardware at the basic level required by the field
7	Must have job security, worker health, environmental protection knowledge and quality awareness.
8	He must possess a level of foreign language knowledge that is capable of following the innovations in his area of expertise and communication techniques.
9	Must be able to acquire basic theoretical and practical knowledge about the field in mathematics, science and basic engineering.
10	It should have the ability to plan the processes / processes of the Automotive Program to meet the expectations of the sector.
11	To be able to design the systems and components related to the field by using technical drawing, computer aided drawing, designing using simulation programs and using various softwares, to be able to make basic sizing calculations, to be able to master professional plans and projects.

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

	L1
P5	2

