



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		General Accounting II							
Course Code		İŞLT104		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	4	Workload	102 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Explain the structure of the processes of recording, classification and reporting of the transactions fiscal in nature that alter the assets and resources of the firm.							
Course Content		The historical development of accounting, the concept and basic accounting balance sheet, income statement concept, operating period and the final accounts, stock and securities, accounts receivable and inventory analysis.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study, Problem Solving					
Name of Lecturer(s)									

### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

### Recommended or Required Reading

1	Ümit GÜCENME, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009.
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Week	Weekly Detailed Course Contents	
1	Theoretical	Stock impairment
2	Theoretical	Bad debts
3	Theoretical	Calculation of depreciation
4	Theoretical	Discounting Operations
5	Theoretical	Capital, capital reserves, profit reserves
6	Theoretical	Mirroring operations
7	Theoretical	Income Accounts
8	Theoretical	Expense Accounts
9	Intermediate Exam	Midterms
10	Intermediate Exam	Midterms
11	Theoretical	Trial Balance concept and calculations
12	Theoretical	Period-end balance sheet preparation
13	Theoretical	Preparation of the income statement
14	Theoretical	Application
15	Theoretical	Application

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	13	0	3	39
Individual Work	13	0	2	26
Midterm Examination	1	15	1	16
Final Examination	1	20	1	21
Total Workload (Hours)				102
[Total Workload (Hours) / 25*] = ECTS				4

\*25 hour workload is accepted as 1 ECTS

### Learning Outcomes

1	Define the basic concepts related to end-of-term transactions and explain the necessity of these transactions.
2	Comprehend how to make the final adjustments in the light of generally accepted accounting principles and regulations in tax laws.



3	Using appropriate accounting principles, can record the end of period transactions.
4	Analyze the effect of end-of-period records on company performance.
5	Prepare and interpret financial statements based on the end of period transactions.

#### Programme Outcomes (Human Resources Management)

1	Having adequate scientific knowledge of Human Resources Management, basic business concepts and other social sciences
2	Thinking critically and analytically
3	Having knowledge of communication and information technologies
4	In-depth understanding of the research process and application of a range of research techniques into studies, researches and projects
5	In-depth understanding of usage of Human Resources Management and other social sciences theoretical and applied knowledge together.
6	Ability to interpret basic Business concepts from Human Resource Management perspective
7	Ability to implement basic HRM responsibilities in institutions such as HR Planning and staffing, labor relations, occupational healthy and safety, training planning, performance and rewards management, career planning, employment and interview techniques and legal HR issues
8	Implementing quality process approach into HRM process by considering institutional development, internal and external customer satisfaction; in case of need, having sense of responsibility making contribution for problem solving and continuous development and process excellence ability by problem identification, goal setting, reorganisation and change management skills
9	Management of resources and assets by considering budgetary, financial and legal issues; management of projects/operations with the ability of planning, implementation, and auditing; Having skills on management of self and other people
10	Enriching result oriented working approach with continuous learning approach
11	Strong oral and written communication skills and ability to present ideas and information effectively
12	Monitor and communicate with colleagues in a foreign language using at least the European Language Portfolio B1 General Level
13	Ability to work with people of various cultural and educational background by valuing team work, developing empathy and listening skills
14	Being conscious on social, academic and professional ethical values
15	Development of critical theoretical appreciation of 'how', 'why' and 'where' HRM contributes to and supports employee and societal development, and implementing these approach for applied and graduate projects and working life

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

	L1	L2	L3
P1	2	2	2
P2	3	1	1
P3	4	4	2
P4	5	2	3
P5	3	3	2
P6	2	4	3
P7	3	3	2
P8	2	2	3
P9	1	3	2
P10	3	4	3
P11	4	2	4
P12	3	4	3
P13	2	3	1
P14	4	2	5
P15	1	1	2

