AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title		General Accounting ıı					
Course Code		MUH108		Couse Level	Short Cycle (Associate's Degree)		
ECTS Credit	4	Workload	100 *(Hours)*	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Action of income statement accounts and balance sheet to Uniform Chart of accounts and to teach record technique in our country as using the methods of record					
Course Content		The functioning of stock account, Stock valuation methods, Period separation in expenses and revenues, Long-term accounting of receivables, Accounting of financial fixed assets, Tangible fixed assets Accounting, Depreciation methods, Accounting for intangible fixed assets, Accounting for foreign resource accounts, Accounting for equity accounts, Income statement of accounts, period-end transactions, preparation of financial statements.					
Work Placement		N/A					
Planned Learning Activities and Teaching Methods			Explanation (Presentation), Discussion, Case Study, Problem Solving				
Name of Lecturer(s)		Ins. Baki ERDOĞAN					

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

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

Week	Weekly Detailed Course Contents	
1	Theoretical	Fixed Asset Concept, Trade Receivables and Other Alacks
2	Theoretical	" Financial Fixed Assets"
3	Theoretical	Tangible Fixed Assets
4	Theoretical	" Intangible Fixed Assets"
5	Theoretical	" Fixed Asset Sales"
6	Theoretical	" Expenses for the Next Months and Financial Debts"
7	Theoretical	" Trade Payables and Other Payables"
8	Intermediate Exam	Midterms exam
9	Theoretical	An overview
10	Theoretical	" Advances Received and Construction and Repair Proceedings Over The Years"
11	Theoretical	" Taxes and Other Liabilities Payable, Future Monthly Income and Expense Accruals"
12	Theoretical	" Long Term Liabilities and Equity"
13	Theoretical	Trial Balance, Income Statement and Balance Sheet
14	Theoretical	" Industry-based sample application"
15	Theoretical & Practice	" Industry-based sample application"
16	Final Exam	Final exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	1	10	42	52
Lecture - Practice	1	0	14	14

Assignment	1	0	8	8
Midterm Examination	1	7	1	8
Final Examination	1	14	4	18
			Total Workload (Hours)	100
			[Total Workload (Hours) / 25*] = **ECTS**	4
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	1. …Record resource accounts
2	To make income statement application
3	To make cost of sales application
4	Make the accounting application
5	Make the accounting application
6	" Can arrange the final trial balance, closing balance sheet and income statement."

Programme Outcomes *(Retail Sale and Store Management)*

1	To have sufficient knowledge about retailing and store management.
2	Having the ability to communicate effectively with the customer.
3	To be able to identify and solve problems in retailing.
4	Learning about store management and store atmosphere.
5	Analyzing and interpreting consumer behaviors.
6	To have professional ethics and responsibility consciousness.
7	Having information about personal sales techniques.
8	Getting enough information about store design and settlement.
9	Awareness of the necessity of life-long learning; Social media, technology retailing and electronic retailing.
10	Ability to work effectively as a team, gain self-confidence to take responsibility.

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	3	3	4	5	5
P2	4	4	5	3	3
P3	3	5	3	2	4
P4	4	4	5	4	5
P5	2	5	4	5	5
P6	5	4	5	4	2
P7	4	3	4	3	4
P8	3	5	5	5	5
P9	5	4	4	4	4
P10	4	3	5	5	5