



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Basics of Accountancy							
Course Code		THM112		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	2	Workload	50 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		It is aimed to make the students gain the ability about accountancy determined at course description.							
Course Content		Knowing the basic concepts about accountancy, preparing the basic earnings report, performing accounting practices and applying end-of-period operations.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Individual 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	Genel Muhasebe
2	Envanter İşlemleri
3	Konaklama İşletmeleri Muhasebesi, Yrd. Doç. Dr. Murat AZALTUN

Week	Weekly Detailed Course Contents	
1	Theoretical	Introductory to accountancy and basic principles.
2	Theoretical	The concept of balance sheet and account.
3	Theoretical	Entry methods at accountancy, account boks and balance
4	Theoretical	Applications about current assets
5	Theoretical	Applications about current assets
6	Theoretical	Applications about fixed assets
7	Theoretical	Applications about liabilities
8	Intermediate Exam	Midterm Exam
9	Theoretical	Applications about liabilities
10	Theoretical	Applications about equity calculations
11	Theoretical	Income statement calculations
12	Theoretical	cost
13	Theoretical	.
14	Theoretical	Revision
15	Final Exam	Final Exam

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Laboratory	1	0	0	0
Midterm Examination	1	10	1	11
Final Examination	1	10	1	11
Total Workload (Hours)				50
[Total Workload (Hours) / 25*] = ECTS				2

\*25 hour workload is accepted as 1 ECTS

### Learning Outcomes

1	Recording resource account.
2	Applying income statement.



3	Doing the accounting application.
4	recording business operations.
5	To be able to prepare and report financial statements

