



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title	Basics of Accountancy								
Course Code	THM112	Course 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	60

Recommended or Required Reading

1	Genel Muhasebe
2	Envanter İşlemleri
3	Konaklama İşletmeleri Muhasebesi, Yrd. Doç. Dr. Murat AZALTUN

Week Weekly Detailed Course Contents & Teaching Methods

Week	Weekly Detailed Course Contents & Teaching Methods
1	Theoretical Introductory to accountancy and basic principles.
2	Theoretical The concept of balance sheet and account.
3	Theoretical Entry methods at accountancy, account books 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	Theoretical Applications about liabilities/ Midterm Exam
9	Theoretical Applications about liabilities
10	Theoretical Applications about equity calculations
11	Theoretical Income statement calculations
12	Theoretical cost
13	Theoretical Revision
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

