



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Banking Accounting							
Course Code		MV253		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	77 (Hours)	Theory	1	Practice	1	Laboratory	0
Objectives of the Course		To learn documents, books and financial events at banking area and making accounting.							
Course Content		To understand the basic concepts related to transactions with banks and institutions Accounting for deposits in banks and credit transactions, Accounting for foreign currency transactions, Service operations and accounting, End of period transactions and issuing financial statements in banks.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)									

Assessment Methods and Criteria

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

Recommended or Required Reading

1	ŞENDOĞDU A. Aslan (2005) Banka Muhasebesi, Nobel Yayın Dağıtım, Ankara
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Week	Weekly Detailed Course Contents	
1	Theoretical	Definition and characteristics of banks
	Preparation Work	Related Chapter in the Course Book
2	Theoretical	Definition and characteristics of banking accounting
	Preparation Work	Related Chapter in the Course Book
3	Theoretical	Bank uniform chart of account and financial statements
	Preparation Work	Related Chapter in the Course Book
4	Theoretical	Deposit transactions: Definition and types of deposit accounts
	Preparation Work	Related Chapter in the Course Book
5	Theoretical	Accounting for deposit transactions
	Preparation Work	Related Chapter in the Course Book
6	Theoretical	Methods and accounting for deposit interest calculations
	Preparation Work	Related Chapter in the Course Book
7	Theoretical	Loan transactions: Basic definitions and types of loan
	Preparation Work	Related Chapter in the Course Book
8	Theoretical	Accounting for loan transactions
	Preparation Work	Related Chapter in the Course Book
9	Preparation Work	Midterm Exam
	Intermediate Exam	Midterm Exam
10	Theoretical	Accounting for loan transactions
	Preparation Work	Related Chapter in the Course Book
11	Theoretical	Foreign currency transactions
	Preparation Work	Related Chapter in the Course Book
12	Theoretical	Accounting for service transactions
	Preparation Work	Related Chapter in the Course Book
13	Theoretical	Accounting for service transactions
	Preparation Work	Related Chapter in the Course Book
14	Theoretical	End of period transactions and issuing financial statements in banks
	Preparation Work	Related Chapter in the Course Book
15	Preparation Work	Final Exam



15	Final Exam	Final Exam
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Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	15	1	1	30
Lecture - Practice	15	1	1	30
Midterm Examination	1	6	0.5	6.5
Final Examination	1	10	1	11
Total Workload (Hours)				77
[Total Workload (Hours) / 25*] = ECTS				3
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes	
1	Demonstrate a thorough understanding of the conceptual framework of concepts and techniques of traditional accounting and banking system
2	Record banks transactions using double entry accounting method and in accordance with banking accounting systems

