



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		General accounting I							
Course Code		MUH107		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	97 (Hours)	Theory	2	Practice	1	Laboratory	0
Objectives of the Course		To teach rules in connection with record to daybook and ledger book to duble account system of accounting date, to give adequcy about layout of balance sheet and income statement							
Course Content		Able to delineate affair of accounting and balance sheet with business actions ,Able to learn income-expense and account concepts							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case 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	Adam, n., and Saul, 2007, Uniform Accounting System Implementation, Gazi, Ankara.
2	Yang, Y.K., 2005, General accounting principles and Applications, 2. Edition, Publication Distribution, Nobel laureate.

Week	Weekly Detailed Course Contents	
1	Theoretical	Accounting concept, principles and procedure
2	Theoretical	The basic accounting equation, the balance sheet and income statement
3	Theoretical	Account concept, action of accounts, double account system and impact of financial cases to balance sheet
4	Theoretical	Accounting record means, daybook, ledger book and inventory book
5	Theoretical	Accounting process and Uniform Chart Accounts Plan
6	Theoretical	Record methods in our country and documents proves
7	Theoretical	Record of VAT and its methods in practise
8	Intermediate Exam	Midterm
9	Intermediate Exam	Midterm
10	Theoretical	Stocks; raw product, semifinished-finished product and product
11	Theoretical	Trade goods, financial events relative to selling and buying
12	Theoretical	Perpetual inventory method
13	Theoretical	Periodic inventory method
14	Theoretical	Exercises
15	Theoretical	Exercises
16	Final Exam	The Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	1	10	42	52
Lecture - Practice	1	10	14	24
Midterm Examination	1	0	7	7
Final Examination	1	0	14	14
Total Workload (Hours)				97
[Total Workload (Hours) / 25*] = ECTS				4

*25 hour workload is accepted as 1 ECTS



Learning Outcomes

1	learn content of general accounting
2	arrange foundation and opening balance sheets
3	Cost and sales percentages translate
4	transfer accounting records of increase and decrease in liability accounts to day book

