



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	100 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		With regard to the accounting profession, the students will be familiar with all the basic issues in the accounting process, and the students will be equipped with the knowledge and skills to carry out the procedures related to all the basic stages of accounting, to learn the recording and arrangement rules of all important accounts and basic statements and to interpret them.							
Course Content		" Introduction to Accounting, Basic accounting concepts, Basic accounting equation and financial statements, Concept of account and journal item, Trial balance and auxiliary accounts, Accounting books and documents, Accounting slips and accounting process, entry to uniform chart of accounts, cash account, stocks account, other ready Values, Securities, Receivables, Stock movements VAT accounts, Accounting of stocks, Spaced inventory and perpetual inventory methods"							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case Study, Problem Solving					
Name of Lecturer(s)		Ins. Serkan ÖZDEMİR							

Assessment Methods and Criteria

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

Recommended or Required Reading

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

Week	Weekly Detailed Course Contents	
1	Theoretical	Business and accounting
2	Theoretical	Basic accounting equality and financial statements
3	Theoretical	Account concept and operation of accounts
4	Theoretical	Accounting Documents
5	Theoretical	Accounting Process
6	Theoretical	Ready-made assets and Securities
7	Theoretical	Commercial debts
8	Theoretical	Midterm
9	Theoretical	An overview
10	Theoretical	Stocks
11	Theoretical	Common Construction and Repair Costs
12	Theoretical	Future Months Expenses and Income Accruals
13	Theoretical	Other Current Assets
14	Theoretical	Sample application for current assets
15	Theoretical	Sample application for current assets



16	Final Exam	final examination
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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	17	17
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	learn content of general accounting
2	Can understand the concept of account.
3	Can edit the documents used in accounting.
4	Can comprehend the functioning of balance sheet accounts and prepare a general balance sheet.
5	It can make journal entries related to current assets.
6	Will be able to recognize the accounts used in accounting.

Programme Outcomes (Banking and Insurance)

1	Gain practical skills in mathematics and social studies business problems
2	Professional and ethical responsibility to win
3	Business and other disciplines in the area of individual and ability to work effectively within a team
4	Apply the principles and processes related to the services offered by commercial banks.
5	To have the necessary theoretical knowledge for the realization of marketing and financing activities in the field of Banking and Insurance.
6	Can make bank and insurance accounting
7	Gains the ability to make economic analysis.
8	Have the ability to recognize, edit and store documents used in commercial life.

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

