



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

|  |   |  |                      |  |   |                                 |   |            |   |
|--|---|--|----------------------|--|---|---------------------------------|---|------------|---|
| Course Title                                     |   | Financial Accounting - I   |                      |  |   |                                 |   |            |   |
| Course Code                                      |   | UTİ101   |                      | Course Level   |   | First Cycle (Bachelor's Degree) |   |            |   |
| ECTS Credit                                      | 5 | Workload   | 125 ( <i>Hours</i> ) | Theory   | 3 | Practice                        | 0 | Laboratory | 0 |
| Objectives of the Course                         |   | Explain the structure of the processes of recording, classification and reporting of the fiscal transactions that alter the assets and resources of the firm.  |                      |  |   |                                 |   |            |   |
| Course Content                                   |   | The historical development of accounting, the concept and basic accounting balance sheet, income statement concept, operating period and the final accounts, stock and securities, accounts receivable and inventory analysis. |                      |  |   |                                 |   |            |   |
| Work Placement                                   |   | N/A  |                      |  |   |                                 |   |            |   |
| Planned Learning Activities and Teaching Methods |   |  |                      | Explanation (Presentation), Discussion, Individual Study |   |                                 |   |            |   |
| Name of Lecturer(s)                              |   | Assoc. Prof. Aydın GERSİL, Prof. Emre CENGİZ   |                      |  |   |                                 |   |            |   |

### Prerequisites & Co-requisites

|                   |         |
|-------------------|---------|
| Equivalent Course | İŞLT103 |
|-------------------|---------|

### Assessment Methods and Criteria

| Method              | Quantity | Percentage (%) |
|---------------------|----------|----------------|
| Midterm Examination | 1        | 40             |
| Final Examination   | 1        | 60             |

### Recommended or Required Reading

|   |   |
|---|---|
| 1 | Ümit GÜCENME, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. |
|---|---|

| Week | Weekly Detailed Course Contents |   |
|------|---------------------------------|---|
| 1    | Theoretical                     | Basic concepts of accounting  |
| 2    | Theoretical                     | Financial Statements and Financial Transactions   |
| 3    | Theoretical                     | Types of Accounting Concepts  |
| 4    | Theoretical                     | The process of recognition of accounting books  |
| 5    | Theoretical                     | Abdominal measurement and correction procedures   |
| 6    | Theoretical                     | Calculation of the balance of Capital and Asset-Liability   |
| 7    | Theoretical                     | The concept of current assets and cash and cash equivalents,  |
| 8    | Theoretical                     | The concept of current assets and cash and cash equivalents, Current assets and records relating to commercial property |
| 9    | Theoretical                     | The concept of financial assets , Current assets and records relating to financial assests                              |
| 10   | Theoretical                     | monograph solution  |
| 11   | Theoretical                     | Records relating to the securities and current assets and KDV, Records relating to non-current assets                   |
| 12   | Theoretical                     | Records relating to the securities and current assets and KDV, Records relating to non-current assets                   |
| 13   | Theoretical                     | Records relating to short-term foreign liabilities  |
| 14   | Theoretical                     | solved examples   |

### Workload Calculation

| Activity            | Quantity | Preparation | Duration | Total Workload |
|---------------------|----------|-------------|----------|----------------|
| Lecture - Theory    | 13       | 0           | 3        | 39             |
| Individual Work     | 13       | 0           | 2        | 26             |
| Midterm Examination | 1        | 27          | 1        | 28             |



|   |   |    |   |     |
|---|---|----|---|-----|
| Final Examination                       | 1 | 31 | 1 | 32  |
| Total Workload (Hours)                  |   |    |   | 125 |
| [Total Workload (Hours) / 25*] = ECTS   |   |    |   | 5   |
| *25 hour workload is accepted as 1 ECTS |   |    |   |     |

### Learning Outcomes

|   |  |
|---|--|
| 1 | To be able to comprehend Information about Uniform Chart of Accounts and the Turkish tax system and financial regulatory issues,   |
| 2 | To be able to Record and report the daily events of a business,  |
| 3 | To be able to Analyze and interpret the financial status of enterprises,   |
| 4 | Will be recognize the basic concepts, functions and technical structure of accounting.   |
| 5 | In accordance with generally accepted accounting principles, will be able to record double-entry method of financial transactions. |

### Programme Outcomes (Economics)

|    |   |
|----|---|
| 1  | It defines and evaluates the basic economic concepts, theories, and methods.  |
| 2  | It offers a basic level of policy proposals towards current economic problems.  |
| 3  | It analyzes in the context of economic and social events in a historical perspective.   |
| 4  | It explains the role of economic actors (such as government, company, or household) in the economy.   |
| 5  | It follows national and international economic indicators and developments and it uses economic knowledge and methods in different areas.   |
| 6  | It provides methods, tools and techniques necessary for the modelling and analysis of economic data and evaluates outcomes accordingly.   |
| 7  | It defines economic systems, decision-making, policies and problems and it provides feedback about them.  |
| 8  | It benefits from other disciplines that contribute to economic basis and holds a basic knowledge of these disciplines.  |
| 9  | It explains and comments on economic growth, development and productivity problems on basic grounds.  |
| 10 | It provides sufficient know-how in sub-branches such as public economics, industry, agriculture, environment and natural resources, labor, knowledge and ownership of the economy, international finance, money, in political economy and econometrics. |
| 11 | It defines and evaluates the concept of business on basic grounds.  |
| 12 | It provides a sufficient level of legal know-how that may be demanded from high skill labor in both public and private sectors.   |
| 13 | It defines the role of innovation, creativity and technology in the dynamic global economy.   |
| 14 | It shows skills that will be useful for future employment opportunities and the working environment.  |
| 15 | It considers science as a rational individual with professional and ethical responsibility.   |

### Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

|     | L1 | L2 | L3 | L4 | L5 |
|-----|----|----|----|----|----|
| P6  | 3  | 2  | 3  | 3  | 2  |
| P8  | 2  | 3  | 2  | 2  | 3  |
| P11 | 3  | 4  | 3  | 3  | 3  |

