



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Accounting I							
Course Code		EF105		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		The principles of accounting course introduces to actual accounting practices and techniques. The real focus of the course is uncovering the meaning of accounting information and how decision makers use this information. Throughout this course students will be provided with financial accounting concepts to give an understanding of how accounting information is made available for those who may be a manager at any level.							
Course Content		To teach students to use and prepare financial tables. Accounting principles, techniques and financial tables on deciding processes of businesses.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Lec. Özge BOLAMAN AVCI							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Principles of Financial Accounting C.Şimşak-Muşan and N.Hoşal-Akman 5th Edition, Mc Graw Hill, 2012
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Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction to Accounting
2	Theoretical	Accounting Cycle
3	Theoretical	Accounting Cycle
4	Theoretical	Accounting Cycle - Completing the Accounting Cycle
5	Theoretical	Completing the Accounting Cycle
6	Theoretical	Completing the Accounting Cycle and Merchandise Transactions
7	Theoretical	Merchandise Transactions
8	Intermediate Exam	Mid Term Exam
9	Theoretical	Inventories
10	Theoretical	Inventories
11	Theoretical	Cash, Accounts Receivable, Factoring
12	Theoretical	Notes Receivable and Notes Payable, Other Liabilities
13	Theoretical	Financial Statements
14	Theoretical	Cash Flow Statement Part-I
15	Theoretical	Cash Flow Statement Part-I
16	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Midterm Examination	1	10	1	11
Final Examination	1	14	2	16
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 understand the framework of financial accounting
2	To be able to recording of transactions in a double entry system
3	To be able to prepare financial statements in accordance with Generally Accepted Accounting Principles
4	Developing qualified individuals in terms of customer relations and human resources
5	To be able to make bank and insurance accounting

Programme Outcomes (Economics)

1	To be able to understand and interpret the concepts, theories and methods of basic economics
2	To be able to apply mathematical, statistical and econometric analysis tools to economic problems
3	To be able to interpret the structure and characteristics of the markets in the economy by understanding the current economic events
4	To be able to define the role of innovation, creativity and technology concepts in the dynamic global economy.
5	To be able to prepare projects and to gain creativity skills
6	To be able to analyze macro and micro economic activities.
7	To be able to adapt the philosophy of lifelong learning

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

