



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		General Accounting							
Course Code		BAS109		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	76 (Hours)	Theory	2	Practice	1	Laboratory	0
Objectives of the Course		It is the student's ability to make, analyze and interpret accounting records.							
Course Content		Accounting recording, bookkeeping and recording of current assets make.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case Study					
Name of Lecturer(s)		Ins. Yakup KARACA							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	General Accounting, Orhan Sevilengül, Gazi Publications
2	General Accounting, İbrahim Lazol, Ekin Publishing

Week	Weekly Detailed Course Contents	
1	Theoretical	Apply accounting principles and procedures
2	Theoretical	Create parent and child accounts
3	Theoretical	Organizing the opening recording.
4	Theoretical	Opening and closing the balance sheet
5	Theoretical	Opening and closing the balance sheet
6	Theoretical	Opening and closing the balance sheet
7	Theoretical	Organize large notebooks
8	Intermediate Exam	Midterm exam
9	Theoretical	trial balance organize
10	Theoretical	trial balance organize
11	Theoretical	Record current assets
12	Theoretical	Record current assets
13	Theoretical	Record current assets
14	Theoretical	Record current assets
15	Theoretical	Record current assets
16	Final Exam	Final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	3	42
Reading	1	0	1	1
Individual Work	5	0	1	5



Midterm Examination	1	12	1	13
Final Examination	1	14	1	15
Total Workload (Hours)				76
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	To be able to make accounting information system and accounting transactions in enterprises
2	Account planning
3	Balance sheet
4	Large notebook and trial balance
5	Knows accounting accounts

Programme Outcomes (Banking and Insurance)

1	Having adequate infrastructure in the fields of economics, law, accounting, basic management, management and field; to use theoretical and practical knowledge in these areas.
2	To acquire the ability to use computer software and hardware at the basic level required by the field
3	To be able to interpret and evaluate data, to be able to identify and analyze problems using basic knowledge and skills acquired in the field
4	To have a consciousness of historical values, social responsibility, universal, social and professional ethics
5	To be able to identify and effectively use the modern techniques, tools and information technologies required for applications related to the field.
6	Having the ability to plan and project using the professional environment and tools related to the field
7	Be equipped with the ability to produce solutions, take responsibility in teams or in individual work

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	5
P2	2	1	1	1	2
P3	3	2	2	2	3
P5	4	3	3	3	4
P6	4	3	3	3	4
P7	4	3	3	3	4

