



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Accounting - I							
Course Code		ISL105		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	5	Workload	127 ( <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 transactions fiscal in nature that alter the assets and resources of the firm.							
Course Content		Introduction to accounting, basic concepts of accounting , basic accounting equation and financial statements, account concept and journal entry, Balance and auxiliary accounts, accounting books and documents, accounting vouchers and accounting processes, introduction to the uniform chart of accounts , Box accounts, stock accounts, Other cash and cash equivalents, marketable securities, receivables, and inventory movements VAT(Value Added Taxes) accounts, inventories accounting, Intermittent and perpetual inventory method.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Prof. Çağrı KÖROĞLU, Prof. Feriştah SÖNMEZ							

### Assessment Methods and Criteria

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

### Recommended or Required Reading

1	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009.
2	Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.

Week	Weekly Detailed Course Contents	
1	Theoretical	Basic concepts of accounting
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
2	Theoretical	Financial Statements and Financial Transactions
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
3	Theoretical	Types of Accounting Concepts
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Hesap Kavramı türleri
4	Theoretical	The process of recognition of accounting books
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
5	Theoretical	Abdominal measurement and correction procedures
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
6	Theoretical	Calculation of the balance of Capital and Asset-Liability
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
7	Theoretical	The concept of current assets and cash and cash equivalents,
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
8	Intermediate Exam	Midterm Exam
9	Theoretical	The concept of current assets and cash and cash equivalents, Current assets and records relating to commercial property



9	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
10	Theoretical	Records relating to the securities and current assets and KDV,
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009
11	Theoretical	Records relating to the securities and current assets and KDV, Records relating to non-current assets
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
12	Theoretical	Records relating to short-term foreign liabilities
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
13	Theoretical	Records relating to short-term foreign liabilities Great books related to the elimination of deficiencies and shortcomings
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
14	Theoretical	Procedures for inventories
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
15	Theoretical	Discussion, problem solving for the final exam
	Preparation Work	Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009. Gücenme Ümit, Genel Muhasebe, Marmara Kitabevi, İstanbul, 2009. Sevilengül Orhan, Genel Muhasebe, Gazi Yayınevi, Ankara, 2009.
16	Final Exam	Final Exams
17	Final Exam	Final Exams

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Midterm Examination	1	25	1	26
Final Examination	1	30	1	31
Total Workload (Hours)				127
[Total Workload (Hours) / 25*] = ECTS				5

\*25 hour workload is accepted as 1 ECTS

### Learning Outcomes

1	Knows the account, account types and account rules.
2	Knows the differences between asset, source, income and expense.
3	To be able to Analyze and interpret the financial status of enterprises,
4	To be able to comprehend Information about Uniform Chart of Accounts and the Turkish tax system and financial regulatory issues,
5	To be able to Record and report the daily events of a business,

### Programme Outcomes (International Trade and Finance)

1	To become individuals having high intellectual capacity, improved social skills, positive thinking, the ability to adapt to different environments and institutions
2	To have technical equipment, flexible thinking and action ability and multiple language skills to be capable of working in international platforms
3	To be able to utilize the basic knowledge they obtained with an interdisciplinary approach to business, economics, etc. in creating expertise in the fields of International Trade and Finance in accordance with the requirements of the globalized business world
4	To develop suggested solutions and recommendations by informing the people and institutions predicting regional, national and international problems in the fields of international trade and finance with a proactive approach
5	To possess the ability of analytical thinking and the ability to synthesize with quantitative proficiency as required in the program



6	To have the characteristics to inquire and investigate the knowledge and skills acquired during the education process in relation to the requirements of existing market conditions
7	To identify and analyze the validity of theories related to the international trade and finance and their relationships regarding current conditions
8	To possess the knowledge of a second foreign language to the extent of their individual abilities, besides the competency in the English language to be able to communicate effectively
9	To have the qualifications of managing and being managed to solve existing and potential problems encountered in practice
10	To be able to organize activities that will contribute to the personal and professional development of the employees in the department where he/she holds an executive position

**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	2	2	3	4	3
P2	3	1	4	4	4
P3	4	5	5	3	4
P4	3	1	3	3	3
P5	4	2	3	2	2
P6	5	2	5	2	2
P7	4	3	1	3	2
P8	3	4	1	3	3
P9	3	3	2	5	3
P10	4	2	2	4	4

