



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		General Accounting							
Course Code		ISL112		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	4	Workload	101 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Explain the struncture 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		The historical development of accounting, balance sheet concept and basic accounting balance, income statement concept, operating period and conclusion accounts, stock and securities, receivables and inventory examination of accounts.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Res. Assist. Kemal ÖZDEMİR							

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	Implementing the principles and procedures of accounting
2	Theoretical	Creating the main and sub accounts
3	Theoretical	Arranging boot record
4	Theoretical	Arranging boot record
5	Theoretical	Regulate the opening and closing balance sheet
6	Theoretical	Arranging the great book
7	Theoretical	Arranging trial balance
8	Intermediate Exam	Midterm Exams
9	Theoretical	Arranging trial balance
10	Theoretical	Recording current assets
11	Theoretical	Recording current assets
12	Theoretical	Recording fixed assets
13	Theoretical	Saving short-term and long-term foreign resources
14	Theoretical	Save the income statement accounts
15	Theoretical	Application
16	Final Exam	Final Exams
17	Final Exam	Final Exams

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	3	56
Midterm Examination	1	20	1	21
Final Examination	1	22	2	24
Total Workload (Hours)				101
[Total Workload (Hours) / 25*] = ECTS				4
*25 hour workload is accepted as 1 ECTS				



Learning Outcomes

1	The students can create a plan of account.
2	The students can regulate the balance sheet.
3	The students can arrange the great book and trial balance.
4	The students can record the asset accounts and account of resources.
5	The students can save the income statement accounts.

Programme Outcomes (*International Relations*)

1	Students understand, evaluate and implement the basic concept and theories of the discipline of International Relations.
2	Students examine and follow up the political and social developments in the world. They understand and interpret current issues in the field of International Relations.
3	Students evaluate and explain international relations from an historical and legal perspective.
4	Students gain a general vision of international relations and political science. In that respect, they examine and analyze Turkey's place in world politics, its relationship with its neighbors and the world.
5	Students comprehend local, regional and national developments and establish links between them and global developments.
6	Students comprehend development processes, structures and functions of international political institutions and international / intergovernmental / regional organizations.
7	Students conduct research on academic and vocational subjects and interpret numerical and statistical data.
8	Students use basic computer programs and information technologies.
9	Students think analytical and critical and produce solutions within cases and problems.
10	Students follow up scientific studies on International Relations, published in Turkish and foreign languages and prepare and present articles, papers, theses and reports.
11	Students are open-minded and respectful for others' thoughts and acts. They become socialized well in a social environment. They can express their opinions and thoughts easily.
12	Students take various tasks as team leader or as a member within the teamwork and are inclined to both teams work and individual work.
13	Students gain professional knowledge and theoretical background, required by the public sector and the private sector.

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	4	4	4	5	4
P2	4	4	4	4	4
P3	4	4	4	4	4
P4	4	4	4	4	4
P5	5	5	3	4	4
P6	4	4	4	3	3
P7	4	4	4	5	5
P8	4	5	5	4	5
P9	4	4	5	4	4
P10	4	5	3	4	5
P11	4	5	4	4	3
P12	5	4	3	5	4
P13	4	3	4	4	5

