



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Accounting I							
Course Code		INR221		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	5	Workload	124 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Providing an establishment for relationship between conceptual framework and techniques, applications, methods by explaining the role of accounting system in terms of forming business strategies and its interaction with other business operations.							
Course Content		This is the first course in accounting. The course begins with the definition of accounting, types of accounting, basic concepts of accounting and covers basic accounting topics such as accounting cycle; accounts hierarchy (account classes, account groups, accounts, subsidiary accounts); journal entries related to sales, purchases, collections, payments, and expenses; posting; accounting of value added tax; payroll accounting; accounting of current assets (except inventories that will be covered in the subsequent course); trial balance, preparation of financial statements, and closing/opening entries.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Demonstration, Individual Study, Problem Solving					
Name of Lecturer(s)									

### Assessment Methods and Criteria

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

### Recommended or Required Reading

1	Nalan Akdoğan ve Orhan Sevilengül. Muhasebe, Tekdüzen Muhasebe Sistemi Uygulaması, 2000 Yüksel Koç Yalkın, Genel Muhasebe, 2010 Süleyman Yükçü, Finansal Muhasebe, 2010 Nergis Tek, Finansal Muhasebeye Giriş ve Tekdüzen Muhasebe Sistemi Uygulamaları, Birleşik Matbaacılık, İzmir, Mart 2011 Şevket Sayın ve Yasemin Yeğinboy, Muhasebe, 2005
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Week	Weekly Detailed Course Contents	
1	Preparation Work	Position of accounting function within management functions and its relationship with other functions
2	Theoretical	Equation of Accounting, Concepts of Asset and Liability, Documents Used in Accounting
3	Theoretical	Flow of Accounting Process, Concept of Account, Accounts and How They Operate
4	Theoretical	Accounting Framework, Features of Uniform Accounting System
5	Theoretical	Accounts in Cash and Cash Equivalents: Cash, Cheques Received, Banks
6	Theoretical	Cheques Issued and Payment Orders, Other Cash and Cash Equivalents
7	Theoretical	Marketable Securities and Accounts in Financial Fixed Assets
8	Intermediate Exam	Mid-term Exams
9	Intermediate Exam	Mid-term Exams
10	Theoretical	Trade Receivables Accounts
11	Theoretical	Other Receivables Accounts
12	Theoretical	Inventory Accounts
13	Theoretical	Prepaid Expenses and Income Accruals Accounts
14	Theoretical	Other Current Assets

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	15	3.5	3	97.5
Midterm Examination	1	10	1	11
Final Examination	1	15	1	16
Total Workload (Hours)				124
[Total Workload (Hours) / 25*] = ECTS				5

\*25 hour workload is accepted as 1 ECTS



**Learning Outcomes**

1	Retaining accounting equation in processes of accounting
2	Explaining the relationship between business activities and accounting system
3	Establishing a linkage between accounting applications and conceptual framework
4	Summarizing the concept of account
5	Recording in book of accounts
6	Summarizing the concept of account

**Programme Outcomes (International Relations (English))**

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 English 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, the private sector, and the international organizations and think tanks.

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

	L1	L2	L3	L4	L5	L6
P1	1	2	3	4	5	1
P2	1	2	3	4	5	1
P3	1	2	3	4	5	1
P4	1	2	3	4	5	1
P5	1	2	3	4	5	1
P6	1	2	3	4	5	1
P7	1	2	3	4	5	1
P8	1	2	3	4	5	1
P9	1	2	3	4	5	
P10	1	2	3	4	5	
P11	1	2	3		3	1
P12	1	2	3	4	3	
P13	1	2	3	4	2	

