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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Course Name** | | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** | | **General accounting** | |  | 1 | 4+0 | 4 | 5 | | Prerequisite Courses |  | | | | | | | Language of the Course | Turkish | | | | | | | Type of Course | Compulsory | | | | | | | Course Coordinator |  | | | | | | | Instructor |  | | | | | | | Course Assistants |  | | | | | | | The aim of lesson | It is to introduce the basic accounting principles and concepts related to how to record, classify and summarize financial events that occur during a period in a business and to show how the accounting flow process works within the framework of the Uniform Accounting System. | | | | | | | Course Learning Outcomes | This lesson finally student ;  1-Explains the definition, types, functions, purpose and benefits of accounting.  2-Learns the Balance Sheet-Income Statement, the concept of accounts, the functioning of accounts and the classification of accounts.  3-Learns uniform chart of accounts, scope and operation of accounts.  4-Explains the accounts in the fixed assets and securities groups and makes the accounting records.  5-Explains the accounts in the commercial receivables group and makes the accounting records. | | | | | | | Course Content | Definition of Accounting, Its Basic Concepts and Historical Development, Accounting Recording Methods, Account Concept and Financial Statements, Preparation and Presentation of Financial Statements, Examination of Active Accounts/Current Assets, Analysis of Accounts/Short-Term Liabilities, Long-Term Liabilities, Equity, Income Statement-Income Accounts, Cost Accounts-7/A Option, Cost Accounts-7/B Option, Off-Balance Accounts and Period-End Transactions. | | | | | | | **Weeks** | **Topics** | | | | | | | 1 | Definition, Basic Concepts and Historical Development of Accounting | | | | | | | 2 | Accounting Recording Methods | | | | | | | 3 | Account Concept and Financial Statements | | | | | | | 4 | Preparation and Presentation of Financial Statements | | | | | | | 5 | Inspection of Active Accounts/Current Assets | | | | | | | 6 | Fixed Assets | | | | | | | 7 | Examination of Liability Accounts/Short-Term Liabilities | | | | | | | 8 | Long Term Liabilities | | | | | | | 9 | Equities | | | | | | | 10 | Income Statement-Income Accounts | | | | | | | 11 | Income Statement-Income Accounts | | | | | | | 12 | Cost Calculations-7/A Option | | | | | | | 13 | Cost Calculations-7/B Option | | | | | | | 14 | Off-Duty Accounts and Period-End Transactions | | | | | |  |  | | --- | | **General Competencies** | | from students this main topics of the lesson their understanding and fields with in applications their use expected . | | **resources** | | Erdogan L. et al., (2018). *General accounting* , Eskişehir, Anadolu University Open Education Faculty Publications.  Yurdakul C. and Ayanoğlu Y. (2020). *General accounting* , Ankara, Gazi Publishing House. | | **Evaluation System** | | It is stated in the syllabus at the beginning of the semester. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **WITH PROGRAM LEARNING OUTCOMES**  **COURSE LEARNING OUTCOMES RELATIONSHIP TABLE** | | | | | | | | | | | | | | | | |  | **PO1** | | **PO2** | **PO3** | | **PO4** | **PO5** | | **PO6** | **PO7** | | **PO8** | **PO9** | | **PO10** | | **LO1** |  | | - | - | | - | 5 | | - | - | | 1 | 2 | | - | | **LO2** | - | | - | - | | - | 5 | | - | - | | 1 | 1 | | 1 | | **LO3** | - | | - | - | | - | 5 | | - | - | | 1 | 2 | | - | | **LO4** | 1 | | - | - | | - | 5 | | - | - | | 1 | 2 | | 1 | | **LO5** | - | | - | - | | - | 5 | | - | - | | 1 | 1 | | - | | **REVENGE: Learning Outputs OP: Program Outputs** | | | | | | | | | | | | | | | | | **Contribution**  **level** | | **1 Very Low** | | | **2 Low** | | | **3 Medium** | | | **4 High** | | | **5 Very High** | |   Relation of Program Outcomes and Related Course   |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **lesson** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | | General Accounting | - | - | - | - | 5 | - | - | 1 | 2 | - | |