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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 |

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| **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. |

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| **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 | - |

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