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| **Name of the Course** | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** |
| **General Accounting-I** |  | 1 | 2+2 | 3 | 5 |
| Prerequisite Courses |  |
| Language of the Courses | Turkish |
| Category of the Course | Compulsory |
| Coordinator of the Course |   |
| Lecturer |   |
| Asistants of the Course |   |
| Objective of the Course | Main objective of the course, it is aimed for the student to acquire general information about accounting, to learn the concept of account, to make accounting records and to determine the profit-loss of enterprises. |
| Learning Outputs of the Course | At the end of the course, the student:1. Recognizes the basic concepts of accounting.
2. Creates a chart of accounts.
3. It regulates the balance sheet.
4. Organizes the ledger and trial balance.
5. Registers asset accounts.
 |
| Content of the Course | This course includes basic accounting procedures and principles, to create the main and sub-accounts, to arrange the opening record, to prepare the opening balance sheet, to organize the general ledger, to record the current assets. |
| **Weeks** | **Subjects** |
| 1 | Historical development of accounting and basic information about accounting |
| 2 | Basic financial statements, basic accounting equation |
| 3 | The concept of account in accounting and the functioning of accounts |
| 4 | Books and documents used in accounting |
| 5 | Workflow in accounting, opening records |
| 6 | Saving literals |
| 7 | Registering securities |
| 8 | Recording trade receivables |
| 9 | Recording other receivables |
| 10 | Creation and registration of value added tax accounts |
| 11 | Stocks |
| 12 |  Stocks |
| 13 | Perpetual Inventory Operations |
| 14 | Perpetual inventory operations |

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|  **Competencies** |
| Students are expected to understand the main topics of this course and use it in their fields and applications. |
| **References** |
|  Feyiz, MA (2019). *General Accounting* . Ekin Publishing House.Güçlü, F. Çiçek, H., Benli, T. (2014) *General Accounting* . Ankara: Detay Publishing.Sevilengul, O.(2020). *General accounting.* Gazi Bookstore. |
| **Assessment System** |
| It is stated in the syllabus at the beginning of the semester. |

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| **Learning Outcomes of the Program and Course Matrix Chart** |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| **LO1** | 5 | 5 | 5 | 2 | 5 | 5 | 4 | - | 5 | 4 | 3 | 4 |
| **LO2** | 5 | 5 | 5 | 2 | 5 | 5 | 4 | - | 5 | 4 | 3 | 4 |
| **LO3** | 5 | 5 | 5 | 2 | 5 | 5 | 4 | - | 5 | 4 | 3 | 4 |
| **LO4** | 5 | 5 | 5 | 2 | 5 | 5 | 4 | - | 5 | 4 | 3 | 4 |
| **LO5** | 5 | 5 | 5 | 2 | 5 | 5 | 4 | - | 5 | 4 | 3 | 4 |
| **LO: Learning Outcomes PO: Program Outcomes** |
| **Contribution****Level** | **1 Very Low** | **2 Low** | **3 Intermediate** | **4 High** | **5 Very High** |

Relevance of Program Outcomes and Course

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Course** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| General Accounting-I | 5 | 5 | 5 | 2 | 5 | 5 | 4 | - | 5 | 4 | 3 | 4 |

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