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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Name of the Course** | | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** | | **General Accounting-II** | |  | 2 | 2+2 | 3 | 4 | | 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, the student will be able to obtain general information about accounting, learn the concept of account, make accounting records and determine the profit-loss of enterprises. | | | | | | | Learning Outputs of the Course | At the end of this course, the student:   1. Records fixed asset accounts. 2. Registers resource accounts. 3. Makes an income statement application. 4. Makes trial balance application. 5. Makes accounting application. | | | | | | | Content of the Course | This course includes recording fixed assets, to record short-term liabilities, to record long-term liabilities, to record equity, to determine income and expense accounts, to prepare income statements. | | | | | | | **Weeks** | **Subjects** | | | | | | | 1 | Recording tangible assets | | | | | | | 2 | Depreciation transactions | | | | | | | 3 | Recording financial fixed assets | | | | | | | 4 | Recording financial debts | | | | | | | 5 | Recording trade payables | | | | | | | 6 | Registering other foreign resources | | | | | | | 7 | Saving own resources | | | | | | | 8 | Edit trial balance | | | | | | | 9 | Transferring cost accounts to income statement accounts | | | | | | | 10 | Accounting for income and expense accounts | | | | | | | 11 | Editing an income statement | | | | | | | 12 | Making closing records and creating the final trial balance | | | | | | | 13 | Making sector-based sample applications | | | | | | | 14 | An overview | | | | | |  |  | | --- | | **Competencies** | | Students are expected to understand the main topics of this course and use it in their fields and applications. | | **References** | | Sevilengul, O. (2011). *General Accounting* , Ankara: Gazi Publishing House.  Strong, F. (2004). *General Accounting,* Ankara: Detay Publishing.  Yardimoglu, M. (2014). *Financial Accounting* , Kahramanmaraş: Information Book | | **Assessment System** | | It is stated in the syllabus at the beginning of the semester. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **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 -1I | 5 | 5 | 5 | 2 | 5 | 5 | 4 | - | 5 | 4 | 3 | 4 | |