|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **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 |

 |