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| **Course Name** | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** |
|  **General accounting** |  | 1 | 3+1 | 3.5 | 4 |
| Prerequisite Courses |  |
| Language of the Course | Turkish |
| Type of Course | Compulsory |
| Course Coordinator |   |
| Instructor |  |
| Course Assistants |  |
| The aim of lesson | It is aimed to gain knowledge and develop skills related to accounting and financial transactions. |
| Course Learning Outcomes | At the end of this course, the student;1. Accounting, accounting accounts and accounting system General information about the functioning will be,
2. Performing operations on asset accounts and resource accounts, pre-accounting can do,
3. Supporting accounting transactions, financial reports to manager's approval can offer.
 |
| Course Content | Basic concepts of accounting, definition and functions of accounting, recognizing and defining documents used in accounting, recognizing used books, functioning of accounting accounts, analysis of balance sheet and income statement accounts. |
| **Weeks** | **Topics** |
| 1 | General Information, Balance Sheet and Accounts |
| 2 | Accounting System |
| 3 | Current Assets |
| 4 | Current Assets |
| 5 | Fixed Assets |
| 6 | Foreign Resource Accounts |
| 7 | Equity Accounts |
| 8 | Income Statement Accounts |
| 9 | Income Statement Accounts |
| 10 | Commercial Documents, Order-Waybill-Invoice, Cash Transactions |
| 11 | Accounting Transactions Regarding Personnel, Current Account |
| 12 | Bank Transactions, Check-Voucher Transactions |
| 13 | Proforma Invoice, Financial Reports |
| 14 | Budgeting, Additional Investments |

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| **General Competencies** |
| Students are expected to understand the main topics of this course and use them in their fields and applications. |
| **resources** |
| Cemalcılar Ö. (2002). *Genel Muhasebe,* A.Ü. Açıköğretim Yayınları. Eskişehir.Sevingül O. (2006), *Genel Muhasebe*, Gazi Kitabevi. Ankara. |
| **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** | 4 | 5 | - | 3 | - | - | - | - | - | - |
| **LO2** | 4 | 5 | - | 3 | - | - | - | - | - | - |
| **LO3** | 4 | 5 | - | 3 | - | - | - | - | - | - |
| **LO: Learning Outcomes OP: Program Outcomes** |
| **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 | 4 | 5 | - | 3 | - | - | - | - | - | - |

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