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| **Course Name** | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** |
| **General Accounting** |  | II | 2+0 | 2 | 3 |
| Prerequisite Courses |  |
| Language of the Course | Turkish |
| Type of Course | Field Elective |
| Course Coordinator |   |
| Instructor |  |
| Course Assistants |  |
| The aim of lesson | General accounting a job arm aspect adopt , teach and work to find is to facilitate |
| Course Learning Outcomes | this course, the student;1. Explain the basic concepts of accounting and its importance for business.
2. It deals with asset accounts and resource accounts.
3. Performs preliminary accounting operations.
4. Supports accounting operations.
5. Financial reports of the manager to approval presents .
6. of the balance sheet rotating assets in the group your accounts its functioning explains and accounting your records does .
 |
| Course Content | General Accounting and Financial Statements |
| **Weeks** | **Topics** |
| one |  of accounting definition and importance |
| 2 |  of accounting Functions , Accounting Types of Accounting Basis Concepts . |
| 3 |  Accounting Information Flow Process |
| 4 |  Basis Accounting Equality , Commercial Your transactions to the accounting Effect , Period Profit Or harm |
| 5 |  Basic Financial Statements , Account Concept of Account shape and How it works |
| 6 |  Account Using Accounting of records making |
| 7 |  Ready Values and Movable assets |
| 8 |  Commercial and Other Receivables |
| 9 | VAT, Commercial Goods , Intermittent and Continually Inventory Methods |
| 10 | Fixed Assets |
| 11th | Financial, Commercial and Other debts |
| 12 |  Period Separator Accounts , Equities |
| 13 | Introduction of Short-Term Payables, Long-Term Payables and Capital Accounts |
| 14 | Introduction of Short-Term Payables, Long-Term Payables and Capital Accounts |

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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** |
|   Şengel , S. (2017), General Accounting , Ankara, Detail Publishing |

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| **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** | **PO11** |
| **LO1** | one | one | 3 | 3 | one | 2 | one | one | one | one | 2 |
| **LO2** | one | one | 3 | 3 | one | 2 | one | one | one | one | 2 |
| **LO3** | one | one | 3 | 3 | one | 2 | one | one | one | one | 2 |
| **LO4** | one | one | 3 | 3 | one | 2 | one | one | one | one | 2 |
| **LO5** | one | one | 3 | 3 | one | 2 | one | one | one | one | 2 |
| **LO6** | one | one | 3 | 3 | one | 2 | one | one | one | one | 2 |
| **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** | **PO11** |
| General Accounting | one | one | 3 | 3 | one | 2 | one | one | one | one | 2 |

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