

BANK ACCOUNTING

1	Course Title:	BANK ACCOUNTING
2	Course Code:	ISL3211
3	Type of Course:	Optional
4	Level of Course:	First Cycle
5	Year of Study:	3
6	Semester:	5
7	ECTS Credits Allocated:	5.00
8	Theoretical (hour/week):	3.00
9	Practice (hour/week):	0.00
10	Laboratory (hour/week):	0
11	Prerequisites:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Prof. Dr. Ümit Gücenme Gençoğlu
15	Course Lecturers:	Yrd. Doç. Dr. Fikri Pala
16	Contact information of the Course Coordinator:	lale@uludag.edu.tr
17	Website:	
18	Objective of the Course:	Teaching banking sector and accounting system of this sector and developing the analyzing abilities of students at the bank sector
19	Contribution of the Course to Professional Development:	
20	Learning Outcomes:	
	1	Introducing the banking sector to students
	2	Learning Bank Law and the structure of commercial banks which have very important functions in commercial life
	3	Learning accounting system of commercial banks
	4	Analyzing accounting transactions as a part of uniform chart of accounts according to practices
	5	Learning financial statements of banks and analyzing of them
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21	Course Content:	
	Course Content:	
Week	Theoretical	Practice
1	Bank Business And Banking Sector	
2	Banking Sector In Turkey	
3	Commercial Banking	
4	Organization And Management At Commercial Banks	
5	Accounting Systems At Commercial Business	

6	Commercial Bank Accounting's Features	
7	Financial Statements At Commercial Banks (Mid-Term exam)	
8	Fund Sources At Commercial Banks (Bank Liabilities)	
9	Fund Usage At Commercial Banks (Bank Assets)	
10	Recording Bank's Transactions	
11	Getting Of Fund Transactions	
12	Usage Of Fund Transactions	
13	Year-End Procedure In Banks	
14	Cost Accounting And Financial Analysis At Commercial Banks	

22	Textbooks, References and/or Other Materials:	Banka Muhasebesi ve Maliyet Sistemi, Uludağ Üniversitesi Güçlendirme Vakfı, U.Ü.Basımevi, 1993; Hüseyin Selimler, Mehmet Hasan Eken, Banka Muhasebesi, Der. Yay, 2008; Mustafa Uçar, Banka Muhasebesi (Tekdüzen Hesap Planına Uygun), 1999
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23	Assesment	
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TERM LEARNING ACTIVITIES	NUMBER	WEIGHT
Midterm Exam	1	40.00
Quiz	0	0.00

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical Contribution of Term (Year) Learning Activities to	40	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self-study and preparation to Success Grade	60	3.00	42.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Measurement and Evaluation Techniques Used in the	0	0.00	0.00
Field Studies	0	0.00	0.00

24. ECTS / WORK LOAD TABLE			
Midterm Exams	1	25.00	25.00
Others	0	0.00	0.00
Final Exams	1	35.00	35.00
Total Work Load			144.00
Total work load/ 30 hr			4.80
ECTS Credit of the Course			5.00

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0
ÖK2	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0
ÖK3	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0
ÖK4	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0

ÖK5	0	0	3	0	0	0	0	0	3	0	0	0	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contrib ution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							