

# GENERAL ACCOUNTING

<b>1</b>	Course Title:	GENERAL ACCOUNTING	
<b>2</b>	Course Code:	ISL1203	
<b>3</b>	Type of Course:	Compulsory	
<b>4</b>	Level of Course:	First Cycle	
<b>5</b>	Year of Study:	1	
<b>6</b>	Semester:	1	
<b>7</b>	ECTS Credits Allocated:	5.00	
<b>8</b>	Theoretical (hour/week):	3.00	
<b>9</b>	Practice (hour/week):	0.00	
<b>10</b>	Laboratory (hour/week):	0	
<b>11</b>	Prerequisites:	--	
<b>12</b>	Language:	Turkish	
<b>13</b>	Mode of Delivery:	Face to face	
<b>14</b>	Course Coordinator:	Prof. Dr. Ümit Gücenme Gençoğlu	
<b>15</b>	Course Lecturers:	Yrd.Doç.Dr. Şükrü DOKUR Yrd.Doç.Dr. Elif YÜCEL	
<b>16</b>	Contact information of the Course Coordinator:	lale@uludag.edu.tr	
<b>17</b>	Website:		
<b>18</b>	Objective of the Course:	Developing students to report and monitor the financial informations based on the basic accounting principles and applications.	
<b>19</b>	Contribution of the Course to Professional Development:		
<b>20</b>	Learning Outcomes:		
		<b>1</b>	Understand the basic accounting concepts and technical structure of accounting
		<b>2</b>	Understand the accounting process and the importance of accounting books and documents
		<b>3</b>	Learn the Uniform Accounting System's structure, codification system and extend
		<b>4</b>	Understand the balance sheet accounts
		<b>5</b>	Understand the income statement accounts
		<b>6</b>	Attain basic knowledge on financial regulations
		<b>7</b>	Prepare basic financial statements
		<b>8</b>	Produce financial information by gain accounting logic
		<b>9</b>	Understand the importance of accounting informations for business
		<b>10</b>	
<b>21</b>	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	
<b>1</b>	Introduction to Accounting: Definition, Function, Types of Accounting		
<b>2</b>	Generally Accepted Accounting Principles and Basic Accounting Equation		
<b>3</b>	Basic Financial Statements		

<b>4</b>	Accounting Books and Documents	
<b>5</b>	Accounts, Journal Entry and Final Entry and Trial Balance	
<b>6</b>	Accounting Process and an Application	
<b>7</b>	Balance Sheet Accounts: Liquid Assets (Midterm)	
<b>8</b>	Balance Sheet Accounts: Trade and Other Receivables	
<b>9</b>	Balance Sheet Accounts: Stocks and Value Added Tax	
<b>10</b>	Balance Sheet Accounts: Fixed Assets and Depreciation	
<b>11</b>	Balance Sheet Accounts: Liabilities	
<b>12</b>	Balance Sheet Accounts: Shareholders Equity	
<b>13</b>	Income – Expense and Reflective Accounts	
<b>14</b>	Applications In Term-End Accounting	
<b>22</b>	Textbooks, References and/or Other Materials:	LAZOL İbrahim, Genel Muhasebe, Ekin Kitabevi, Bursa, 2011. GÜCENME GENÇOĞLU Ümit, Genel Muhasebe, Alfa Aktüel, Bursa, 2010. DOKUR Şükrü – KAYGUSUZ Sait, Finansal Muhasebe, Bursa, 2009. KOTAR Erhan- DOKUR Şükrü, İşletmelerin Mali İşlemleri ve Muhasebesi, Bursa, 2002.
<b>23</b>	Assesment	
<b>TERM LEARNING ACTIVITIES</b>		<b>NUMBE R</b>
Midterm Exam		1
Quiz		0
Home work-project		0
Final Exam		1
Total		2
Contribution of Term (Year) Learning Activities to Success Grade		40.00
Contribution of Final Exam to Success Grade		60.00
Total		100.00
Measurement and Evaluation Techniques Used in the Course		
<b>24</b>	<b>ECTS / WORK LOAD TABLE</b>	

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	3.00	42.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	30.00	30.00
Others	0	0.00	0.00
Final Exams	1	30.00	30.00
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	3	0	3	0	0	0	0	0	0	0	0
ÖK2	0	0	0	0	0	3	0	3	0	0	0	0	0	0	0	0
ÖK3	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0
ÖK4	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0
ÖK5	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0
ÖK6	0	0	0	0	0	4	0	3	0	0	0	0	0	0	0	0
ÖK7	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0
ÖK8	0	0	0	0	0	3	0	3	0	0	0	0	0	0	0	0
ÖK9	0	0	0	0	0	3	0	3	0	0	0	0	0	0	0	0
<b>LO: Learning Objectives    PQ: Program Qualifications</b>																
<b>Contribution Level:</b>	<b>1 very low</b>			<b>2 low</b>			<b>3 Medium</b>			<b>4 High</b>			<b>5 Very High</b>			