

GENERAL ACCOUNTING

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

4	Accounting Books and Documents	
5	Accounts, Journal Entry and Final Entry and Trial Balance	
6	Accounting Process and an Application	
7	Balance Sheet Accounts: Liquid Assets (Midterm)	
8	Balance Sheet Accounts: Trade and Other Receivables	
9	Balance Sheet Accounts: Stocks and Value Added Tax	
10	Balance Sheet Accounts: Fixed Assets and Depreciation	
11	Balance Sheet Accounts: Liabilities	
12	Balance Sheet Accounts: Shareholders Equity	
13	Income – Expense and Reflective Accounts	
14	Applications In Term-End Accounting	

22	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
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Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	R	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self-study and preperation	0	0.00	3.00	42.00
Homeworks		0	0.00	0.00
Final Exam	1	60.00	0.00	0.00
Field Studies		0	0.00	0.00
Contribution of Term (Year) Learning Activities to Success Grade		40.00	30.00	30.00
Others		0	0.00	0.00
Contribution of Final Exam to Success Grade		60.00	30.00	30.00
Total Work Load				144.00
Measurements and Evaluation Techniques Used in the Course				4.80
ECTS Credit of the Course				5.00

24	ECTS / WORK LOAD TABLE
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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
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			