

GENERAL ACCOUNTING

1	Course Title:	GENERAL ACCOUNTING
2	Course Code:	MVUZ019
3	Type of Course:	Compulsory
4	Level of Course:	Short Cycle
5	Year of Study:	1
6	Semester:	2
7	ECTS Credits Allocated:	4.00
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:	Doç. Dr. GÜLSÜN İŞSEVEROĞLU
15	Course Lecturers:	Meslek Yüksekokulları Yönetim Kurullarının görevlendirdiği öğretim elamanları
16	Contact information of the Course Coordinator:	<p>Program Başkanı Doç.Dr. Gülsün İŞSEVEROĞLU Mustafakemalpaşa Meslek Yüksekokulu Atariye Mahallesi Cumhuriyet Caddesi No: 4 16500 MKP/ BURSA Tlf : 0 (0224)6133102 / 61507 gisseven@uludag.edu.tr Birim Bologna Koordinatörü Öğr. Gör. Dilek Saadet YILDIZ Mustafakemalpaşa Meslek Yüksekokulu Atariye Mahallesi Cumhuriyet Caddesi No: 4 16500 MKP/ BURSA Tlf : 0 (0224) 294 26 59 sdilekyildiz@uludag.edu.tr</p>
17	Website:	
18	Objective of the Course:	To ensure that the financial activities of economic units are prepared in accordance with the recording system required by the accounting system, and that documents-statements and financial statements are prepared for information users.
19	Contribution of the Course to Professional Development:	Application of accounting transactions in a financial period.
20	Learning Outcomes:	
	1	Understanding the role and importance of accounting,
	2	Absorbing the basic accounting concepts and the technical structure of accounting,
	3	Understanding the Uniform Chart of Accounts and its scope,
	4	Learning the accounting process and the accounting documents, books and statements in this process,
	5	Mastering the functioning of asset accounts from balance sheet accounts,
	6	Mastering the functioning of resource accounts from balance sheet accounts,
	7	Making records regarding inventory accounts,
	8	Mastering the functioning of income statement accounts,

		9	To be able to prepare basic financial statements,	
		10	To comprehend the importance of professional members to comply with ethical principles in the process of recording economic activities.	
21	Course Content:			
	Course Content:			
Week	Theoretical	Practice		
1	Purpose of accounting - its role in economic units - basic concepts of accounting - principles of accounting			
2	Basic accounting equation- Balance sheet and Income statement			
3	Account concept- posting scheme			
4	Accounting process, documents-accounting slips-books			
5	Uniform Chart of Accounts			
6	Mastering the functioning of asset accounts from balance sheet accounts,			
7	Mastering the functioning of resource accounts from balance sheet accounts			
8	Income statement calculations and application practices			
9	Goods movements and recording methods			
10	Value Added Tax and implementation			
Activites		Number	Duration (hour)	Total Work Load (hour)
12	Theoretical Application of Perpetual Inventory Method monograph in the accounting process	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study and preparation		14	1.00	14.00
Homeworks		3	8.00	24.00
Projects		1	10.00	10.00
Field Studies		0	0.00	0.00
Midterm exams		1	15.00	15.00
Others		0	0.00	0.00
Final Exams		1	15.00	15.00
Total Work Load				120.00
Total work load/ 30 hr				4.00
ECTS Credit of the Course				4.00
TERM LEARNING ACTIVITIES		NUMBER	WEIGHT	
Midterm Exam		1	40.00	
Quiz		0	0.00	
Home work-project		0	0.00	
Final Exam		1	60.00	
Total		2	100.00	
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	Measurement and evaluation is carried out according to the principles of Bursa uludag University Associate and under graduate Education regulation
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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	2	0	0	3	4	5	0	0	0	3	0	0	0	0
ÖK2	0	0	2	0	0	3	4	5	0	0	0	3	0	0	0	0
ÖK3	0	0	2	0	0	3	4	5	0	0	0	3	0	0	0	0
ÖK4	0	0	2	0	0	3	4	5	0	0	0	3	0	0	0	0
ÖK5	0	0	2	0	0	3	4	5	0	0	0	3	0	0	0	0
ÖK6	0	0	2	0	0	3	4	5	0	0	0	3	0	0	0	0
ÖK7	0	0	2	0	0	3	4	5	0	0	0	3	0	0	0	0
ÖK8	0	0	2	0	0	3	4	5	0	0	0	3	0	0	0	0
ÖK9	0	0	2	0	0	3	4	5	0	0	0	3	0	0	0	0
ÖK10	0	0	2	0	0	3	4	5	0	0	0	3	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			