ACCOUNTING I

1	Course Title:	ACCOUNTING I
2	Course Code:	ISL1201
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. Fehmi Ali Ildır
15	Course Lecturers:	Prof.Dr. Ümit GÜCENME GENÇOĞLU Prof.Dr. Aylin POROY ARSOY Prof.Dr. Ali ILDIR Prof.Dr. Sait Y. KAYGUSUZ Prof.Dr. Melek EKER Doç.Dr. Yasemin ERTAN Doç.Dr. Elif YÜCEL Dr.Öğr. Üyesi Fikri PALA
16	Contact information of the Course Coordinator:	umitgucenme@uludag.edu.tr 0224 294 10 47 Uludağ Üniversitesi İİBF İşletme Bölümü
17	Website:	
18	Objective of the Course:	Providing basic information about the definition and recording of financial events in businesses, introducing the balance sheet and income statement
19	Contribution of the Course to Professional Development:	To learn book records and recognize financial statements using the accounting technique, which is the language of businesses
20	Learning Outcomes:	
		1	Understanding the concept of equality of assets and liabilities and equality of balance sheet
		2	Understanding the basic concepts of accounting and accounting technique
		3	Understanding the accounting process, learning the importance of ledgers and documents in accounting
		4	Learning the functioning of balance sheet and income statement accounts in commercial enterprises
		5	Understanding the rules for recording stock trading transactions, which are the main activity of commercial enterprises
		6	Gaining the ability to calculate sales revenue and sales costs
		7	Gaining the ability to produce financial information in businesses

	8	Understanding the place and importance of accounting information
	9	
	10	

21	Course Content:	

Course Content:

Week	Theoretical	Practice
1	Introduction to Accounting, Basic Accounting Concepts	
2	Basic Accounting Equation and financial statements	
3	Account conceps and its relation with financial statement table	
4	Chart of Accounts and Account Framework, Uniform Chart of Accounts and Financial Reporting Frameworks Applied in Our Country	
5	Journal, General Ledger, Inventory Book and Ancillary Books	
6	Examples of the accounting process	
7	Correction of Registration Errors in Double-sided Accounting	
8	Comparison of Methods Used in Registration of Trade Goods Transactions in Commercial Businesses	
10	Continuous Inventory Method and Applications	
11	Method and Applications	
12	Explanation of Methods Used in Determining - Cost of Acquisition (Real Cost) Method - First In-First Out Method (FIFO) - Average Cost Method	
13	Operation and Registration of Value Added Transactions	

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	4.00	56.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	20.00	20.00
Others	2	5.00	10.00
Final Exams	1	25.00	25.00
Total Work Load			153.00
Total work load/ 30 hr			5.10
ECTS Credit of the Course			5.00

22	Textbooks, References and/or Other	Ümit Gücenme Gencoğlu (2017), Genel Muhasebe, Alfa Şükrü Dokur- Sait Kaygusuz (2009), Finansal Muhasebe,

23	Assesment	

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	Face to face/online multiple choice/written exam

24	ECTS / WORK LOAD TABLE

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	3	2	1	1	2	1	5	1	2	3	5	1	0	0	0	0
ÖK2	2	3	4	5	1	2	3	4	5	1	2	3	0	0	0	0
ÖK3	4	1	3	2	5	5	4	1	3	5	4	1	0	0	0	0
ÖK4	2	4	3	5	2	4	3	5	1	2	4	5	0	0	0	0
ÖK5	2	3	3	4	3	3	4	1	2	5	5	5	0	0	0	0
ÖK6	4	4	4	4	4	4	4	4	5	4	5	5	0	0	0	0
ÖK7	4	3	5	5	4	5	3	2	2	5	4	1	0	0	0	0
ÖK8	5	5	5	5	4	5	4	5	3	3	5	5	0	0	0	0

LO: Learning Objectives	PQ: Program Qualifications			
Contribution Level:	1 very low	2 low	3 Medium	4 High	5 Very High