| BANKING ACCOUNTING |   |   |  |  |  |  |  |  |  |  |  |
|--------------------|---|---|--|--|--|--|--|--|--|--|--|
| 1                  | Course Title:   | BANKIN  | G ACCOUNTING   |  |  |  |  |  |  |  |  |
| 2                  | Course Code:  | MVUS01  | 5  |  |  |  |  |  |  |  |  |
| 3                  | Type of Course:   | Optional  |  |  |  |  |  |  |  |  |  |
| 4                  | Level of Course:  | Short Cy  | rcle   |  |  |  |  |  |  |  |  |
| 5                  | Year of Study:  | 2   |  |  |  |  |  |  |  |  |  |
| 6                  | Semester:   | 3   |  |  |  |  |  |  |  |  |  |
| 7                  | ECTS Credits Allocated:   | 3.00  |  |  |  |  |  |  |  |  |  |
| 8                  | Theoretical (hour/week):  | 1.00  |  |  |  |  |  |  |  |  |  |
| 9                  | Practice (hour/week):   | 2.00  |  |  |  |  |  |  |  |  |  |
| 10                 | Laboratory (hour/week):   | 0   |  |  |  |  |  |  |  |  |  |
| 11                 | Prerequisites:  |   |  |  |  |  |  |  |  |  |  |
| 12                 | Language:   | Turkish   |  |  |  |  |  |  |  |  |  |
| 13                 | Mode of Delivery:   | Face to 1   | face   |  |  |  |  |  |  |  |  |
| 14                 | Course Coordinator:   | Öğr.Gör.  | NURİYE ŞEBNEM ÖZCAN                                  |  |  |  |  |  |  |  |  |
| 15                 | Course Lecturers:   | Meslek Yüksekokulları Yönetim Kurullarının görevlendirdiği öğretin elemanları.  |  |  |  |  |  |  |  |  |  |
| 16                 | Contact information of the Course Coordinator:                                      | B.U.Ü. Karacabey MYO Karacabey/ BURSA Tel: 0 (224) 2942662 / 61645 E-mail: sebnemozcan@uludag.edu.tr  |  |  |  |  |  |  |  |  |  |
| 17                 | Website:  |   |  |  |  |  |  |  |  |  |  |
| 18                 | Objective of the Course:  | Bankacılık sektöründe muhasebe kullanılan belgeler, defter ve finansal olayları tanımak, muhasebe işlemlerini yapmak. To learn documents, books and financial events at banking area and making accounting. |  |  |  |  |  |  |  |  |  |
| 19                 | Contribution of the Course to<br>Professional Development:                          | To gain knowledge of sectoral accounting. Banks are also companies and they are for profit. To improve his perspective on the banking sector.   |  |  |  |  |  |  |  |  |  |
| 20                 | Learning Outcomes:  |   |  |  |  |  |  |  |  |  |  |
|                    |   | 1   | To learn principles of bank accounting.              |  |  |  |  |  |  |  |  |
|                    |   | 2   | To organise documents, books and financial accounts. |  |  |  |  |  |  |  |  |
|                    |   | 3   | Applying uniform chart of accounts.                  |  |  |  |  |  |  |  |  |
|                    |   | 4   | Organising balance sheet account.                    |  |  |  |  |  |  |  |  |
|                    |   | 5   | Income and expenses account organising.              |  |  |  |  |  |  |  |  |
|                    |   | 6   | Bank interest and credit Works.                      |  |  |  |  |  |  |  |  |
|                    |   | 7   | To learn about sources from foreign origin.          |  |  |  |  |  |  |  |  |
|                    |   | 8   | Making rediscount.                                   |  |  |  |  |  |  |  |  |
|                    |   | 9   | Applying inflation accounting                        |  |  |  |  |  |  |  |  |
|                    |   | 10  | Analyses of financial reports                        |  |  |  |  |  |  |  |  |
| 21                 | 21 Course Content:  |   |  |  |  |  |  |  |  |  |  |
|                    |   | Co  | ourse Content:                                       |  |  |  |  |  |  |  |  |
|                    | Theoretical   |   | Practice   |  |  |  |  |  |  |  |  |
| 1                  | Definition and accounting principles.   |   | Definition and accounting principles.                |  |  |  |  |  |  |  |  |
| 2                  | Documents, books, trial balance, fina accounts.                                     |   | Documents, books, trial balance, financial accounts. |  |  |  |  |  |  |  |  |
| 3                  | Preparing uniform chart of accounts.  |   | Preparing uniform chart of accounts.                 |  |  |  |  |  |  |  |  |
| 4                  | Periodical assets and accounting process. Periodical assets and accounting process. |   |  |  |  |  |  |  |  |  |  |

| 5        | Deposit accounts and accounting pr                | ocess.     | Deposit accounts and accounting process |  |                           |  |  |  |  |  |  |  |  |
|----------|---|------------|---|--|---------------------------|--|--|--|--|--|--|--|--|
| 6        | Accounting process of credits.                    |            | Accounting process of credits.          |  |                           |  |  |  |  |  |  |  |  |
| 7        | Applications and examples.                        |            | Applications and ex                     | Applications and examples.   |                           |  |  |  |  |  |  |  |  |
| 8        | Repeating courses and midterm exa                 | m          | Repeating courses                       | and midterm exam   |                           |  |  |  |  |  |  |  |  |
| 9        | Repeating courses and midterm exa                 | ım         | Repeating courses                       | and midterm exam   |                           |  |  |  |  |  |  |  |  |
| 10       | Income and expense accounting pro                 | cess.      | Income and expens                       | e accounting process.  |                           |  |  |  |  |  |  |  |  |
| 11       | Interest income and expense accourancess.         | nting      | Interest income and                     | expense accounting p   | orocess.                  |  |  |  |  |  |  |  |  |
| 12       | Foreign currency,import and export processes.     |            | Foreign currency,im                     | port and export proce  | sses.                     |  |  |  |  |  |  |  |  |
| 13       | Inflation accounting.                             |            | Inflation accounting                    |  |                           |  |  |  |  |  |  |  |  |
| 14       | Analyses of financial reports                     |            | Analyses of financia                    | al reports   |                           |  |  |  |  |  |  |  |  |
| 22       | Textbooks, References and/or Othe Materials:      | r          | "Banka Muhasebes<br>Hüseyin SELİMLER    | "Banka Muhasebesi" Doç. Dr. M. Hasan EKEN, Dr.<br>Hüseyin SELİMLER |                           |  |  |  |  |  |  |  |  |
| 23       | 23 Assesment                                      |            |   |  |                           |  |  |  |  |  |  |  |  |
| TERM L   | EARNING ACTIVITIES                                | NUMBE<br>R | WEIGHT                                  |  |                           |  |  |  |  |  |  |  |  |
| Midterr  | m Exam  | 1          | 40.00                                   |  |                           |  |  |  |  |  |  |  |  |
| Quiz     |   | 0          | 0.00                                    |  |                           |  |  |  |  |  |  |  |  |
| Home     | work-project                                      | 0          | 0.00                                    | 0.00   |                           |  |  |  |  |  |  |  |  |
| Final E  | xam   | 1          | 60.00                                   |  |                           |  |  |  |  |  |  |  |  |
| Activit  | tes   |            | Number                                  | Duration (hour   | Total Work<br>Load (hour) |  |  |  |  |  |  |  |  |
| Checrite | viidah of Final Exam to Success Grad              | е          | 60160                                   | 1.00   | 14.00                     |  |  |  |  |  |  |  |  |
| Practic  | als/Labs  |            | 14                                      | 2.00   | 28.00                     |  |  |  |  |  |  |  |  |
| Selfst   | remendanerevation on Techniques U                 | sed in the | Measurement and e                       | evaluation is carried ou   | it according to           |  |  |  |  |  |  |  |  |
| Homev    |   |            | 0                                       | 0.00   | 0.00                      |  |  |  |  |  |  |  |  |
| Project  | ECTS / WORK LOAD TABLE                            |            | 2                                       | 7.00   | 14.00                     |  |  |  |  |  |  |  |  |
| Field S  | itudies   |            | 0                                       | 0.00   |                           |  |  |  |  |  |  |  |  |
| Midterr  | m exams   |            | 1                                       | 10.00  |                           |  |  |  |  |  |  |  |  |
| Others   |   |            | 0                                       | 0.00   |                           |  |  |  |  |  |  |  |  |
| Final E  | xams  |            | 1                                       | 10.00  |                           |  |  |  |  |  |  |  |  |
| Total V  | Vork Load   |            |   |  | 90.00                     |  |  |  |  |  |  |  |  |
| Total w  | ork load/ 30 hr                                   |            |   |  | 3.00                      |  |  |  |  |  |  |  |  |
| ECTS     | Credit of the Course                              |            |   |  | 3.00                      |  |  |  |  |  |  |  |  |
| 25       | 25 CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME |            |   |  |                           |  |  |  |  |  |  |  |  |

| 25  | CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS |     |     |     |     |     |     |     |     |          |      |      |          |      |      |      |
|-----|---|-----|-----|-----|-----|-----|-----|-----|-----|----------|------|------|----------|------|------|------|
|     | PQ1   | PQ2 | PQ3 | PQ4 | PQ5 | PQ6 | PQ7 | PQ8 | PQ9 | PQ1<br>0 | PQ11 | PQ12 | PQ1<br>3 | PQ14 | PQ15 | PQ16 |
| ÖK1 | 3   | 3   | 3   | 3   | 5   | 2   | 1   | 3   | 4   | 2        | 3    | 5    | 0        | 0    | 0    | 0    |
| ÖK2 | 3   | 3   | 3   | 3   | 5   | 2   | 1   | 3   | 4   | 1        | 3    | 5    | 0        | 0    | 0    | 0    |
| ÖK3 | 3   | 3   | 3   | 3   | 5   | 2   | 1   | 3   | 4   | 1        | 3    | 4    | 0        | 0    | 0    | 0    |
| ÖK4 | 3   | 3   | 3   | 3   | 5   | 2   | 1   | 3   | 4   | 1        | 3    | 5    | 0        | 0    | 0    | 0    |

| ÖK5  | 3 | 3 | 3 | 3     | 5 | 2        | 1 | 3 | 4      | 1 | 3 | 5           | 0 | 0 | 0 | 0 |
|--|---|---|---|-------|---|----------|---|---|--------|---|---|-------------|---|---|---|---|
| ÖK6  | 3 | 3 | 3 | 3     | 5 | 2        | 1 | 3 | 4      | 1 | 3 | 5           | 0 | 0 | 0 | 0 |
| ÖK7  | 3 | 3 | 3 | 3     | 5 | 2        | 1 | 3 | 4      | 1 | 3 | 5           | 0 | 0 | 0 | 0 |
| ÖK8  | 3 | 3 | 3 | 3     | 5 | 3        | 1 | 3 | 4      | 1 | 3 | 5           | 0 | 0 | 0 | 0 |
| ÖK9  | 3 | 3 | 3 | 3     | 5 | 2        | 1 | 3 | 4      | 1 | 3 | 5           | 0 | 0 | 0 | 0 |
| ÖK10   | 3 | 3 | 3 | 3     | 5 | 2        | 1 | 3 | 4      | 1 | 3 | 5           | 0 | 0 | 0 | 0 |
| LO: Learning Objectives PQ: Program Qualifications |   |   |   |       |   |          |   |   |        |   |   |             |   |   |   |   |
| Contrib 1 very low ution Level:                    |   |   |   | 2 low |   | 3 Medium |   |   | 4 High |   |   | 5 Very High |   |   |   |   |