

# ACCOUNTING PRACTICE-I

1	Course Title:	ACCOUNTING PRACTICE-I
2	Course Code:	MVUS031
3	Type of Course:	Optional
4	Level of Course:	Short Cycle
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:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Dr. Öğr. Üyesi MELTEM ALTIN
15	Course Lecturers:	Meslek Yüksekokulları Yönetim Kurullarının Görevlendirdiği Öğretim Elemanları
16	Contact information of the Course Coordinator:	Öğr. Gör. Dr. Meltem Altın meltemaltin@uludag.edu.tr B.U.Ü. Orhaneli MYO 0(224)294 26 86
17	Website:	
18	Objective of the Course:	Gaining knowledge in applying the accounting process by identifying accounts in accordance with the Uniform Chart of Accounts
19	Contribution of the Course to Professional Development:	Developing skills in preparing basic financial statements by identifying accounts in accordance with the Uniform Chart of Accounts
20	Learning Outcomes:	
	1	Learning the accounting process
	2	Preparing the opening balance sheet by identifying accounts in accordance with the Uniform Chart of Accounts and recording the opening entries
	3	Recording the interim period, year-end entries, and transactions for the new fiscal year by identifying accounts in accordance with the Uniform Chart of Accounts
	4	Preparing the basic financial statements in accordance with the Uniform Chart of Accounts
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21	Course Content:	
	Course Content:	
Week	Theoretical	Practice

1	Types of accounting, the concept of accounts, and the rules governing the operation of accounts, books and documents used in accounting	Accounting examples and applications		
2	Uniform Chart of Accounts, the basic accounting equation, and the accounting process	Accounting examples and applications		
3	Preparation of the opening balance sheet and recording of opening entries	Accounting examples and applications		
4	Recording of interim accounting entries and general ledger entries, and preparation of monthly trial balances	Accounting examples and applications		
5	Completion of year-end inventory procedures and closing of result accounts (income and expense accounts)	Accounting examples and applications		
6	Preparation of the balance sheet and income statement in accordance with the Uniform Chart of Accounts	Accounting examples and applications		
7	Preparation of the balance sheet and income statement in accordance with the Uniform Chart of Accounts	Accounting examples and applications		
8	Operation of the 7/A and 7/B options	Accounting examples and applications		
9	Theoretical questions for production companies under the 7/A option	Monograph applications		
10	Theoretical questions for production companies under the 7/A option	Monograph applications		
11	Theoretical questions for production companies under the 7/A option	Monograph applications		
Activites		Number	Duration (hour)	Total Work Load (hour)
12	Theoretical questions for trading companies under the 7/A option	14	1.00	14.00
Practicals/Labs		14	2.00	28.00
13	Theoretical questions for trading companies under the 7/A option	14	2.00	28.00
Homeworks		1	2.00	2.00
14	Textbooks, References and/or Other Materials:	Prof. Dr. Ömer Sevilengül, Genel Muhasebe, Gazi Kitabevi, Ankara.	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		1	10.00	10.00
Others		0	0.00	0.00
Final Exams		1	10.00	10.00
Total Work Load				92.00
23 Assessment				3.07
Total work load/ 30 hr				3.07
ECTS Credit of the Course				3.00
Midterm Exam		1	30.00	
Quiz		0	0.00	
Home work-project		1	10.00	
Final Exam		1	60.00	
Total		3	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 are carried out according to the principles of Bursa Uludağ University Associate and Undergraduate Education Regulations.		

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	5	0	4	0	0	0	0	0	0	0	5	0	0	0	0	0
ÖK2	4	0	5	0	0	0	0	0	0	0	4	0	0	0	0	0
ÖK3	4	0	5	0	0	0	0	0	0	0	4	0	0	0	0	0
ÖK4	4	0	5	0	0	0	0	0	0	0	4	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			