

# 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:	Öğr.Gör. ŞERMIN ÇABUK	
15	Course Lecturers:	Öğr.Gör.Yaser GÜRSOY, Öğr. Gör. Nilüfer ÇETİNKAYA, Öğr. Gör. Adem YILDIRIM, Öğr. Gör. Nurşen ARABACI	
16	Contact information of the Course Coordinator:	Öğr. Gör. Şermin ÇABUK Sosyal Bilimler Meslek Yüksekokulu scabuk@uludag.edu.tr, U.Ü.S.B.M.Y.O	
17	Website:		
18	Objective of the Course:	To give general information about accounting by making general description about accounting	
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	Making accounting description
		2	Learning account concept
		3	Creating chart of accounts
		4	Setting balance-sheet and income statement
		5	Journal and general ledger recording
		6	Trial balance setting
		7	VAT knowledge and setting declaration
		8	Asset accounts knowledge and recording
		9	Source accounts knowledge and recording
		10	Stock accounts knowledge and recording
21	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	
1	Accounting concept, using methods and principles		
2	Basic accounting equality, balance and income statement		
3	Account concept, journal entry, trial balance and subsidiary account		
4	Official books, accounting process		

5	Uniform chart of accounts	
6	Balance-sheet investigation	
7	VAT and application information	
8	Mid-term and course review	
9	Stocks; raw material, semifinished product, product	
10	Merchandise inventories, Financial events of buying and selling	
11	Examples	
12	Continuous inventory method	
13	Periodic inventory method	
14	Examples	

22	Textbooks, References and/or Other Materials:	<p>1-Prof.Dr.Ümit Gücenme;"Genel Muhasebe" Çözümlü Uygulamalar ve Problemler, Marmara Kitabevi, Bursa.</p> <p>2-Prof.Dr.İbrahim Lazol; "Genel Muhasebe", Ekin Kitabevi,Bursa</p> <p>3- Doç. Dr. Ali Ildır;"Genel Muhasebe Uygulamaları",Alfa Yayınları,Bursa,</p>
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23	Assesment
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TERM LEARNING ACTIVITIES		NUMBER	WEIGHT		
Activities			Number	Duration (hour)	Total Work Load (hour)
Home work-project		0	0.00	3.00	42.00
Theoretical					
Practicals/Labs			0	0.00	0.00
Total					
Self study and preparation		2	10.00	1.00	14.00
Homeworks			3	8.00	24.00
Projects			1	10.00	10.00
Contribution of Final Exam to Success Grade			60.00		
Field Studies			0	0.00	0.00
Total					
Midterm exams			1	15.00	15.00
Others			0	0.00	0.00
Source					
Final Exams			1	15.00	15.00

<b>24 EFFECTS / WORK LOAD TABLE</b>					
Total Work Load					120.00
Total work load/ 30 hr					4.00
ECTS Credit of the Course					4.00

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							