

GENERAL ACCOUNTING

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| 1 | Course Title: | GENERAL ACCOUNTING | |
| 2 | Course Code: | IIB4009 | |
| 3 | Type of Course: | Optional | |
| 4 | Level of Course: | First Cycle | |
| 5 | Year of Study: | 2 | |
| 6 | Semester: | 3 | |
| 7 | ECTS Credits Allocated: | 3.00 | |
| 8 | Theoretical (hour/week): | 2.00 | |
| 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. İBRAHİM LAZOL | |
| 15 | Course Lecturers: | Prof. Dr. Halis ERTÜRK Doç. Dr. Aylin POROY ARSOY Doç. Dr. Melek EKER Öğr. Gör. Dr. Şükrü DOKUR | |
| 16 | Contact information of the Course Coordinator: | lazol@uludag.edu.tr 0 224 294 10 43 Uludağ Üniversitesi İİBF. İşletme Bölümü Görükle/Bursa | |
| 17 | Website: | | |
| 18 | Objective of the Course: | Developing students to report and monitor the financial informations based on the basic accounting principles and applications. | |
| 19 | Contribution of the Course to Professional Development: | | |
| 20 | Learning Outcomes: | | |
| | | 1 | Understand the basic accounting concepts and technical structure of accounting |
| | | 2 | Understand the accounting process and the importance of accounting books and documents |
| | | 3 | Learn the Uniform Accounting System's structure, codification system and extend |
| | | 4 | Understand the balance sheet accounts |
| | | 5 | Understand the income statement accounts |
| | | 6 | Attain basic knowledge on financial regulations |
| | | 7 | Prepare basic financial statements |
| | | 8 | Produce financial information by gain accounting logic |
| | | 9 | Understand the importance of accounting informations for business |
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| 21 | Course Content: | | |
| | | Course Content: | |
| Week | Theoretical | Practice | |
| 1 | Introduction to Accounting: Definition, Function, Types of Accounting | | |

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| 2 | Generally Accepted Accounting Principles and Basic Accounting Equation | |
| 3 | Basic Financial Statements | |
| 4 | Accounting Books and Documents | |
| 5 | Accounts, Journal Entry and Final Entry and Trial Balance | |
| 6 | Accounting Process and an Application | |
| 7 | Balance Sheet Accounts: Liquid Assets (Midterm) | |
| 8 | Balance Sheet Accounts: Trade and Other Receivables | |
| 9 | Balance Sheet Accounts: Stocks and Value Added Tax | |
| 10 | Balance Sheet Accounts: Fixed Assets and Depreciation | |
| 11 | Balance Sheet Accounts: Liabilities | |
| 12 | Balance Sheet Accounts: Shareholders Equity | |
| 13 | Income – Expense and Reflective Accounts | |
| 14 | Applications In Term-End Accounting | |

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| 22 | Textbooks, References and/or Other Materials: | LAZOL İbrahim, Genel Muhasebe, Ekin Kitabevi, Bursa, 2011. GÜCENME GENÇOĞLU Ümit, Genel Muhasebe, Alfa Aktüel Bursa 2010 |
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| Activites | | Number | Duration (hour) | Total Work Load (hour) |
|--|--|--------|-----------------|------------------------|
| Theoretical | | 14 | 2.00 | 28.00 |
| Practicals/Labs | | 0 | 0.00 | 0.00 |
| Self study and preparation | | | 2.00 | 28.00 |
| Homeworks | | 0 | 0.00 | 0.00 |
| Projects | | 0 | 0.00 | 0.00 |
| Quiz | | 0 | 0.00 | 0.00 |
| Field Studies | | 0 | 0.00 | 0.00 |
| Midterm exams | | 1 | 15.00 | 15.00 |
| Final Exam | | 1 | 60.00 | 60.00 |
| Others | | 0 | 0.00 | 0.00 |
| Final Exams | | 1 | 25.00 | 25.00 |
| Contribution of Term (Year) Learning Activities to | | 40.00 | | |
| Total Work Load | | | | 96.00 |
| Total work load /30 h | | | | 3.20 |
| Contribution of Final Exam to Success Grade | | 60.00 | | |
| ECTS Credit of the Course | | | | 3.00 |

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| Measurement and Evaluation Techniques Used in the Course | |
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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 | 0 | 0 | 0 | 3 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK2 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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| ÖK4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK6 | 0 | 0 | 0 | 0 | 0 | 4 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK8 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK9 | 0 | 0 | 0 | 0 | 0 | 3 | 0 | 3 | 0 | 0 | 0 | 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 | | | |