

# ACCOUNTING I

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|----|---|--|
| 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. Ümit Gücenme Gençoğlu  |
| 15 | Course Lecturers:                                       | Prof.Dr. Adem ÇABUK<br>Prof.Dr. Ümit GÜCENME GENÇOĞLU<br>Prof.Dr. İbrahim LAZOL<br>Prof.Dr. Sait Y. KAYGUSUZ<br>Doç.Dr. Ali ILDIR<br>Doç.Dr. Melek EKER<br>Doç.Dr. Aylin POROY ARSOY<br>Yrd.Doç.Dr. Fikri PALA<br>Yrd.Doç.Dr. Şükrü DOKUR<br>Yrd.Doç.Dr. Yasemin ERTAN<br>Yrd.Doç.Dr. Elif YÜCEL |
| 16 | Contact information of the Course Coordinator:          | lale@uludag.edu.tr   |
| 17 | Website:  |  |
| 18 | Objective of the Course:                                | Improve students about records, report of financial information and prepare them to analyse  |
| 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   | Understand the importance of accounting informations for business,   |
|    | 9   | Produce financial information by gain accounting logic   |
|    | 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 concepts and journal entry  |          |
| 4    | Trial balance sheet and subsidiary accounts                                       |          |
| 5    | Accounting books and documents  |          |
| 6    | Accounting records and process  |          |
| 7    | Introduction to the Uniform Accounting System (Midterm exam)                      |          |
| 8    | Cash Accounts   |          |
| 9    | Cheque Accounts   |          |
| 10   | Other Liquid Assets   |          |
| 11   | Securities  |          |
| 12   | Receivables   |          |
| 13   | Inventory, value added tax rebate accounts  |          |
| 14   | Accounting of inventory: periodical inventory method – perpetual inventory method |          |

| Activities |  | Number | Duration (hour) | Total Work Load (hour) |
|------------|--|--------|-----------------|------------------------|
| 23         | Theoretical Assessment   | 14     | 3.00            | 42.00                  |
|            | Practicals/Labs  | 0      | 0.00            | 0.00                   |
|            | Self study and preparation                                       | 14     | 4.00            | 56.00                  |
|            | Midterm Exam   | 1      | 40.00           |                        |
|            | Homeworks  | 0      | 0.00            | 0.00                   |
|            | Quiz   | 0      | 0.00            |                        |
|            | Projects   | 0      | 0.00            | 0.00                   |
|            | Home work project  | 0      | 0.00            |                        |
|            | Field Studies  | 0      | 0.00            | 0.00                   |
|            | Final Exam   | 1      | 00.00           |                        |
|            | Midterm exams  | 1      | 20.00           | 20.00                  |
|            | Total  | 3      | 100.00          |                        |
|            | Others   | 2      | 5.00            | 10.00                  |
|            | Contribution of Term (Year) Learning Activities to Success Grade | 1      | 25.00           | 25.00                  |
|            | Final Exams  | 1      | 25.00           | 25.00                  |
|            | Total Work Load  |        |                 | 173.00                 |
|            | Total work load/ 30 hr   |        |                 | 5.10                   |
|            | Total  | 100.00 |                 |                        |
|            | ECTS Credit of the Course  |        |                 | 5.00                   |

|    |                        |
|----|------------------------|
| 24 | ECTS / WORK LOAD TABLE |
|----|------------------------|

[illegible]

|   |            |   |       |   |          |   |   |        |   |   |             |   |   |   |   |   |
|---|------------|---|-------|---|----------|---|---|--------|---|---|-------------|---|---|---|---|---|
| ÖK4   | 0          | 0 | 3     | 0 | 0        | 3 | 0 | 4      | 0 | 0 | 0           | 0 | 0 | 0 | 0 | 0 |
| ÖK5   | 0          | 0 | 0     | 0 | 0        | 0 | 0 | 0      | 0 | 0 | 0           | 0 | 0 | 0 | 0 | 0 |
| ÖK6   | 4          | 4 | 4     | 4 | 4        | 4 | 4 | 4      | 5 | 0 | 0           | 0 | 0 | 0 | 0 | 0 |
| ÖK7   | 0          | 0 | 0     | 0 | 0        | 0 | 0 | 0      | 0 | 0 | 0           | 0 | 0 | 0 | 0 | 0 |
| ÖK8   | 0          | 0 | 0     | 0 | 0        | 0 | 0 | 0      | 0 | 0 | 0           | 0 | 0 | 0 | 0 | 0 |
| ÖK9   | 0          | 0 | 0     | 0 | 0        | 0 | 0 | 0      | 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 |   |   |   |   |   |