

# TOROS ÜNİVERSİTESİ

Vocational School  
Justice

## Course Information

### ACCOUNTING

Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
ADL220	Spring	2	0	2	3

<b>Prerequisites and co-requisites</b>	None
<b>Language of instruction</b>	Turkish
<b>Type</b>	Required
<b>Level of Course</b>	Associate
<b>Lecturer</b>	
<b>Mode of Delivery</b>	Face to Face
<b>Suggested Subject</b>	none
<b>Professional practise ( internship )</b>	None
<b>Objectives of the Course</b>	This course aims the student to gain general information on accounting and to be able to keep accounting records and determine the enterprise?s profit-loss by learning the account concept.
<b>Contents of the Course</b>	Applying procedures and principles of accounting, creating main and sub accounts, opening entry, forming opening and closing balance sheets, organising a ledger, organising a trial balance , charging returning assets, charging remaining assets.

## Learning Outcomes of Course

#	Learning Outcomes
1	Creating an account plan
2	Creating a balance sheet
3	Organising a ledger and a trial balance
4	Charging asset accounts

## Course Syllabus

#	Subjects	Teaching Methods and Technics
1	Applying procedures and principles of accounting	Lecture, discussion, sampling
2	Creating main and sub accounts	Lecture, discussion, sampling
3	Opening entry	Lecture, discussion, sampling
4	Opening entry	Lecture, discussion, sampling
5	Forming opening and closing balance sheets	Lecture, discussion, sampling
6	Forming opening and closing balance sheets	Lecture, discussion, sampling
7	Organising a ledger	Lecture, discussion, sampling
8	midterm	Examination
9	Organising a trial balance	Lecture, discussion, sampling
10	Charging returning assets	Lecture, discussion, sampling
11	Charging present assets	Lecture, discussion, sampling
12	Charging Stocks and Bonds	Lecture, discussion, sampling

13	Charging Commercial claims	Lecture, discussion, sampling
14	Charging Stocks	Lecture, discussion, sampling
15	An overview	Lecture, discussion, sampling
16	Final Exam	Examination

## Course Syllabus

#	Material / Resources	Information About Resources	Reference / Recommended Resources
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## Method of Assessment

#	Weight	Work Type	Work Title
1	40%	Mid-Term Exam	Mid-Term Exam
2	60%	Final Exam	Final Exam

## Relationship between Learning Outcomes of Course and Program Outcomes

#	Learning Outcomes	Program Outcomes	Method of Assessment
1	Creating an account plan	15	1,2
2	Creating a balance sheet	15	1,2
3	Organising a ledger and a trial balance	15	1,2
4	Charging asset accounts	15	1,2

PS. The numbers, which are shown in the column Method of Assessment, presents the methods shown in the previous table, titled as Method of Assessment.

## Work Load Details

#	Type of Work	Quantity	Time (Hour)	Work Load
1	Course Duration	14	2	28
2	Course Duration Except Class (Preliminary Study, Enhancement)	14	1	14
3	Presentation and Seminar Preparation	0	0	0
4	Web Research, Library and Archival Work	0	0	0
5	Document/Information Listing	0	0	0
6	Workshop	0	0	0
7	Preparation for Midterm Exam	1	6	6
8	Midterm Exam	1	1	1
9	Quiz	0	0	0
10	Homework	0	0	0
11	Midterm Project	0	0	0
12	Midterm Exercise	0	0	0
13	Final Project	0	0	0
14	Final Exercise	0	0	0
15	Preparation for Final Exam	1	10	10
16	Final Exam	1	1	1
				<b>60</b>