

# TOROS ÜNİVERSİTESİ

Faculty Of Health Sciences

## Course Information

GENERAL ACCOUNTING I					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
SKY221	Fall	3	0	3	5

<b>Prerequisites and co-requisites</b>	None
<b>Language of instruction</b>	Turkish
<b>Type</b>	Required
<b>Level of Course</b>	Bachelor's
<b>Lecturer</b>	Lect. Şadi ANAMURLUOĞLU
<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>	The aim of this course is to enable students record necessary entries according to Turkish accounting standards, build financial tables and interpret them.
<b>Contents of the Course</b>	Definition of accounting, functions of accounting, main concepts about accounting, accountancy profession, main concepts about accounts, balance sheet, income statement, accounting plan, ledger, journals, trial balance, types of trial balance, current assets, fixed assets, securities, accounts receivables.

## Learning Outcomes of Course

#	Learning Outcomes
1	To be able to define the basic concepts of accounting
2	To be able to explain the purpose of financial accounting
3	To be able to define different users of accounting information
4	To be able to explain accepted accounting principles
5	To be able to recognize and use documents and books of accounting
6	To be able to prepare basic financial statement in accordance with generally accepted accounting principles
7	To be able to apply basic accounts
8	To be able to apply basic records

## Course Syllabus

#	Subjects	Teaching Methods and Technics
1	Definition and functions of accounting, main concepts of accounting, accountancy profession	Lecture Case Study
2	Main concepts about accounts, types of accounts	Lecture Case Study
3	Main rules about balance sheet and income statement accounts.	Lecture Case Study
4	Accounting plan	Lecture Case Study
5	Balance sheet	Lecture Case Study
6	Principles of balance sheet, format of balance sheet, accounting equation	Lecture Case Study
7	Tracing the changes in assets and capital sources.	Lecture Case Study
8	Midterm exam	Exam

9	Ledger	Lecture Case Study
10	Trial balance	Lecture Case Study
11	Current assets	Lecture Case Study
12	Marketable securities	Lecture Case Study
13	Securities	Lecture Case Study
14	Accounts receivables	Lecture Case Study
15	Review	Lecture Case Study
16	Final Exam	Exam

### Course Syllabus

#	Material / Resources	Information About Resources	Reference / Recommended Resources
1	- Genel Muhasebe, Orhan SEVİLENGÜL		
2	- Genel Muhasebe, Yüksel KOÇ YALKIN		
3	- Genel Muhasebe, Tugay YÜCEL		
4	- Genel Muhasebe Problemleri, Ercan BEYAZITLI		

### 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	To be able to define the basic concepts of accounting	9,10	1,2
2	To be able to explain the purpose of financial accounting	9,10	1,2
3	To be able to define different users of accounting information	9,10	1,2
4	To be able to explain accepted accounting principles	9,10	1,2
5	To be able to recognize and use documents and books of accounting	9,10	1,2
6	To be able to prepare basic financial statement in accordance with generally accepted accounting principles	9,10	1,2
7	To be able to apply basic accounts	9,10	1,2
8	To be able to apply basic records	9,10	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	3	42
2	Course Duration Except Class (Preliminary Study, Enhancement)	14	3	42
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	0	0	0

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	14	14
16	Final Exam	1	1	1
				<b>100</b>