

## Course Introduction and Application Information

Course Code:	OPT102		
Course Name:	Accounting		
Semester:	Spring		
Course Credits:	ECTS 3		
Language of instruction:	Turkish		
Course Condition:			
Does the Course Require Work Experience?:	No		
Type of course:	Compulsory Courses		
Course Level:	Array	TR-NQF-HE:Array. Master`s Degree	QF- EHEA:Array EQF-LLL:Array. Master`s Degree
Mode of Delivery:	Face to face		
Course Coordinator:	Öğr. Gör. ÖZLEM NUR BESLER YİRİK		
Course Lecturer(s):	ÖZLEM NUR BESLER		
Course Assistants:			

## Course Objective and Content

Course Objectives:	It aims to learn basic information about accounting, transactions carried out in accounting, financial statements, accounting records kept and information related to them.
Course Content:	It includes learning the basic accounting information and accounting principles and concepts needed by accounting information users, making accounting records, arranging the trial balance, arranging the opening and closing balance sheet and financial statements, especially the income statement, and explaining the accounting process.

## Learning Outcomes

The students who have succeeded in this course;

- 1) 1. Have knowledge about trade accounting.
- 2) 2. Creates basic accounting records.
- 3) 3. Prepares financial statements.
- 4) 4. Interprets the information in the financial statements.

### Course Flow Plan

Week	Subject	Related Preparation
1)	Introduction to the Course, Purpose of the Course and Learning Objectives	NON
2)	Definition of Accounting	NON
3)	Financial (Financial) Statements	NON
4)	Recording Process of Transactions	NON
5)	Accounting for Commercial Goods Movements -1	NON
6)	Accounting for Commercial Goods Movements -2	NON
7)	Instant Values	NON
8)	MIDTERM	NON
9)	Trade Receivables	NON
10)	Stocks	NON
11)	Fixed Assets	NON
12)	Foreign Sources	NON
13)	Equity	NON
14)	Financial Investments	NON
15)	General Repeat	NON

### Sources

Course Notes / Textbooks:	Lazol, İ. (2015). Genel Muhasebe. Ekin Basım.
References:	Sevilengül, O. (2016). Genel Muhasebe. Gazi Kitabevi, Ataman, Ü. (2010). Genel Muhasebe 1. Türkmen Kitabevi

### Course - Program Learning Outcome Relationship

Course Learning Outcomes	1	2	3	4
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Program Outcomes Course Learning Outcomes	1	2	3	4
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### Course - Learning Outcome Relationship

No Effect	1 Lowest	2 Average	3 Highest

Program Outcomes	Level of Contribution
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### Assessment & Grading

Değerlendirme Yöntemleri ve Kriterleri	Number of Activities	Level of Contribution
Homework Assignments	1	% 20
Midterms	1	% 35
Final	1	% 45
<b>total</b>		<b>% 100</b>

### Workload and ECTS Credit Calculation

Activities	Number of Activities	Preparation for the Activity	Spent for the Activity Itself	Completing the Activity Requirements	Workload
Course Hours	14	1	2		42
Midterms	1	1	1		2
Final	1	1	1		2
<b>Total Workload</b>					<b>46</b>