

İndirilme Tarihi

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GDT 113 - GENERAL ACCOUNTING - Gülşehir Sosyal Bilimler Meslek Yüksekokulu - Dış Ticaret Bölümü General Info

Objectives of the Course

To give information about accounting information system and teach the process of recording accounting transactions in business.

Course Contents

Basic concepts and accounting system, balance accounts, Income statement accounts.

Recommended or Required Reading

Ercan BAYAZITLI, Orhan ÇELİK, Kadir GÜRDAL, Genel Muhasebe, 2015, Siyasal Kitabevi.

Planned Learning Activities and Teaching Methods

Lecture notes and problem-solving

Recommended Optional Programme Components

Academic articles, reports, websites, or videos that may be useful outside of the textbook.

Instructor's Assistants

There are no teaching assistants.

Presentation Of Course

Face to face

Dersi Veren Öğretim Elemanları

Dr. Öğr. Üyesi Dilek Çardak Inst. Hacı İsa Ertay

Program Outcomes

1. Able to determine the basic accounting concepts
2. Able to order the accounting documents
3. Able to learn the necessity of accounting information system and how to use.
4. Able to record Financial transactions in accounting books

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1			Lectures and question-answer sessions	General Information and Conceptual Applications on Accounting I	General Information and Conceptual Applications on Accounting I
2			Lectures and question-answer sessions	General Information and Conceptual Applications on Accounting II	General Information and Conceptual Applications on Accounting II
3	Textbook pages: 67-80		Lectures and question-answer sessions	Ledgers Used in Accounting	Ledgers Used in Accounting
4			Lectures and question-answer sessions	The Concept of Account and Example Applications of the Relationship of Accounts with Basic Financial Statements I	The Concept of Account and Example Applications of the Relationship of Accounts with Basic Financial Statements I
5			Lectures and question-answer sessions	The Concept of Account and Example Applications of the Relationship of Accounts with Basic Financial Statements II	The Concept of Account and Example Applications of the Relationship of Accounts with Basic Financial Statements II
6			Lectures and question-answer sessions	Value Added Tax and Its Accounting	Value Added Tax and Its Accounting
7			Lectures and question-answer sessions	Operation of balance sheet active accounts I	Operation of balance sheet active accounts I
8				Ara sınav	
9			Lectures and question-answer sessions	Operation of balance sheet active accounts II	Operation of balance sheet active accounts II
10			Lectures and question-answer sessions	Operation of balance sheet passive accounts I	Operation of balance sheet passive accounts I
11			Lectures and question-answer sessions	Operation of balance sheet passive accounts II	Operation of balance sheet passive accounts I
12			Lectures and question-answer sessions	Operation of income statement expense accounts	Operation of income statement expense accounts
13			Lectures and question-answer sessions	Income statement revenue accounts process	Income statement revenue accounts process
14			Lectures and question-answer sessions	Operation of cost and expense accounts	Operation of cost and expense accounts
15			Lectures and question-answer sessions	General repetition	General repetition

Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	14,00
Final	1	14,00
Ders Öncesi Bireysel Çalışma	1	14,00
Ders Sonrası Bireysel Çalışma	1	14,00
Ara Sınav Hazırlık	1	11,00
Final Sınavı Hazırlık	1	11,00
Derse Katılım	3	14,00

Activities	Weight (%)
Ara Sınav	40,00
Final	60,00

Dış Ticaret Bölümü / Dış Ticaret X Learning Outcome Relation

	P.O. 1	P.O. 2	P.O. 3	P.O. 4	P.O. 5	P.O. 6	P.O. 7	P.O. 8	P.O. 9	P.O. 10	P.O. 11	P.O. 12	P.O. 13	P.O. 14	P.O. 15	P.O. 16
L.O. 1																
L.O. 2																
L.O. 3																
L.O. 4																

Table :

- P.O. 1 :** Graduates of the Foreign Trade Program will be able to: Apply basic concepts and skills of foreign trade, economics, business administration, marketing, customs procedures, and accounting techniques.
- P.O. 2 :** Identify problems related to foreign trade, evaluate alternative solutions, and reach logical conclusions based on analytical reasoning.
- P.O. 3 :** Conduct foreign trade transactions, including import and export operations.
- P.O. 4 :** Organize foreign trade-related information and present it effectively in written form.
- P.O. 5 :** Evaluate customs union agreements, customs legislation, foreign exchange regulations, and import-export legislation.
- P.O. 6 :** Apply foreign trade accounting and finance concepts and practices in business environments.
- P.O. 7 :** Demonstrate knowledge of the fundamentals of law, foreign trade, public relations, total quality management, and entrepreneurship, and act in accordance with professional and social ethical values.
- P.O. 8 :** Appraise the significance of Atatürk's Principles and Reforms.
- P.O. 9 :** Use basic communication and information technologies in accordance with computer software that is required by the department at least European Computer Operating Licence basic level.
- P.O. 10 :** Communicate acquired knowledge, skills, opinions, and recommendations related to foreign trade effectively in both written and oral forms to relevant stakeholders.
- P.O. 11 :** Possess foreign language skills at A2 level of the European Language Portfolio, sufficient to follow professional developments and communicate with colleagues.
- P.O. 12 :** Use written and oral communication skills related to foreign trade in both Turkish and English.
- P.O. 13 :** Express ideas clearly and effectively in both written and oral forms.
- P.O. 14 :** Analyze data and information obtained from international marketing research.
- P.O. 15 :** Identify relationships among key economic variables.
- P.O. 16 :** Demonstrate awareness of humanitarian, social, and economic issues, including migration, disasters, disabilities, and the challenges faced by disadvantaged groups.
- L.O. 1 :** Able to determine the basic accounting concepts
- L.O. 2 :** Able to order the accounting documents
- L.O. 3 :** Able to learn the necessity of accounting information system and how to use.
- L.O. 4 :** Able to record Financial transactions in accounting books