

İndirilme Tarihi

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İKT103 - GENERAL ACCOUNTING I - İktisadi ve İdari Bilimler Fakültesi - İktisat Bölümü General Info

Objectives of the Course

The objective of this course is to provide the students about basic accounting concepts and principles. This course will give a guideline the students who will learn financial accounting 2 in spring semester.

Course Contents

Description and development of accounting. Basic accounting concepts and principles. The concept of balance sheet and basic accounting equation. The income statement. The concept of account and the effects of transactions on the accounts. Accounting plan, books and documents. Double-entry bookkeeping. An overview of accounting process. The ways of record on merchandise inventory account: Perpetual and periodic inventory methods. Accounts of value added tax.

Recommended or Required Reading

Acar, D. and Tetik, N. (2013). General Accounting, Detay Publishing. Sevilengül, O. (2020). General Accounting, Gazi Bookstore.

Planned Learning Activities and Teaching Methods

Lecture, Question and Answer

Recommended Optional Programme Components

Reading before class is recommended.

Instructor's Assistants

There is no auxiliary element.

Presentation Of Course

Theoretical-Face to face

Dersi Veren Öğretim Elemanları

Assoc. Prof. Dr. Eda Köse

Program Outcomes

1. Be able to explain basic accounting concepts and principles.
2. Be able to make basic accounting records.
3. Be able to summarize the accounting process.
4. Be able to prepare balance sheet and income statement.

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1	Please read the course content and ECTS information before proceeding. Read the article titled Balsu, Ö. (2025). Accounting Throughout History: Development and Transformation. Journal of West European Social Sciences, 2(1), 196-209.		Lecture, question and answer, discussion	The development of accounting	
2	Please read the course content and ECTS information before proceeding. See pages 8-20 of the General Accounting textbook.		Narration - question and answer	Basic accounting concepts and principles	
3	Please read the course content and ECTS information before proceeding. See pages 26-36 in the General Accounting textbook.		Lecture, question and answer	Balance Sheet and Basic Accounting Equation	
4	Please read the course content and ECTS information before proceeding. See pages 26-36 in the General Accounting textbook.		Lecture, question and answer	Income Statement	
5	Please read the course content and ECTS information before proceeding. See pages 37-39 in the General Accounting textbook.		Lecture, question and answer	The concept of account and the impact of financial transactions on accounts	
6	Please read the course content and ECTS information before proceeding. See pages 40-46 in the General Accounting textbook.		Lecture, question and answer	Chart of Accounts, books and documents used in accounting	
7	Please read the course content and ECTS information before proceeding. See pages 46-49 in the General Accounting textbook.		Lecture, question and answer, discussion	Double-entry recording system	
8	You are responsible for all matters described so far.			Midterm exam	
9	Please read the course content and ECTS information before proceeding. See pages 50-89 in the General Accounting textbook.		Lecture, question and answer, discussion	Accounting Process	
10	Please read the course content and ECTS information before proceeding. See pages 99-105 in the General Accounting textbook.		Explanation, question and answer, example solving	10 Cash Values account recording methods	
11	Please read the course content and ECTS information before proceeding. See pages 37-39 in the General Accounting textbook.		Explanation, question-solving, discussion	Securities Account registration methods	
12	Please read the course content and ECTS information before proceeding. See pages 158-179 in the General Accounting textbook.		Explanation, question-solving, discussion	Merchandise Account recording methods	
13	Please read the course content and ECTS information before proceeding. See pages 129-155 in the General Accounting textbook.		Narration, question and answer	Periodic and Perpetual inventory methods	
14	Please read the course content and ECTS information before proceeding. See pages 176-182 in the General Accounting textbook.		Narration, question and answer	Value Added Tax (VAT) accounts	
15	Please read the course content and ECTS information before proceeding. See pages 354-376 in the General Accounting textbook.		Lecture, question and answer, discussion	Accounting process case study solution	

Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	1,00
Final	1	1,00
Derse Katılım	14	3,00
Ders Öncesi Bireysel Çalışma	14	1,00
Ders Sonrası Bireysel Çalışma	14	2,00
Ara Sınav Hazırlık	7	2,00
Final Sınavı Hazırlık	14	2,00

Assesments

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

	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	P.O. 17	P.O. 18	P.O. 19	P.O. 20	P.O. 21	P.O. 22
L.O. 1	1			4																		
L.O. 2	1			4																		
L.O. 3	1			4																		
L.O. 4	1			5																		

Table :

- P.O. 1 :** Have information about basic economic topics and indicators.
- P.O. 2 :** Have basic information about treatment rules between individuals, markets and countries.
- P.O. 3 :** Have information about the reasons and results of transition that take place in economics.
- P.O. 4 :** Have theoretical and empirical information to analyze how to authorities, consumers and firms effect each other and how to make decision.
- P.O. 5 :** Have upper explanation ability on the effects of economy policies on individuals and firms under the principles which are dominating economy.
- P.O. 6 :** Have ability on examining and analyzing the effects of economic policies.
- P.O. 7 :** Have ability on considering the basic items of Money, Banking and Financial System and the treatment process of these items.
- P.O. 8 :** Have ability on working with quantitative data about economics and using the tools about statistically data analysis.
- P.O. 9 :** Have ability on commenting current economic issues considering economic theory in the view of sociology.
- P.O. 10 :** Have ability on modeling the economic theories mathematically.
- P.O. 11 :** Have ability on defining economic variables and comment on the relationships between these variables.
- P.O. 12 :** Know the stages that need to apply in a research and do research.
- P.O. 13 :** Tell his/her information or ability by using written, spoken or visual tools.
- P.O. 14 :** Have ability to respect different religions, life styles and question the information in the view of scholar idea.
- P.O. 15 :** Can work, take initiative and lead within the teams which consisted different disciplines.
- P.O. 16 :** Report preparation that examine the economy in terms of sectoral and macroeconomic.
- P.O. 17 :** Know the importance of sustainable growth and development with environmental conscious.
- P.O. 18 :** Can refresh information and ability, global economic developments demand, recognizing his/her professional ethic and responsibilities.
- P.O. 19 :** Can find solutions about the juridical problems which can be met in business life.
- P.O. 20 :** Adopt basic and related software and information and communication technologies on an advanced level.
- P.O. 21 :** Have the ability to work with disciplinary and interdisciplinary teams; to be open to change and innovation, to be entrepreneur, to gain life-long learning; to have leadership qualities and to make analytical communication with managers and specialists in other fields.
- P.O. 22 :** Establish effective communication, oral and written; at least one foreign language in general use at the level of the European language portfolio B1.
- L.O. 1 :** Be able to explain basic accounting concepts and principles.
- L.O. 2 :** Be able to make basic accounting records.
- L.O. 3 :** Be able to summarize the accounting process.
- L.O. 4 :** Be able to prepare balance sheet and income statement.