

Department of Economics / Department of Economics /						
Course Code	Course Name	Teorical	Practice	Laboratory	Credits	ECTS
İKT103	GENERAL ACCOUNTING I	3.00	0.00	0.00	3.00	4.00
Course Detail						
Course Language	: Turkish					
Qualification Degree	: Bachelor					
Course Type	: Compulsory					
Preconditions	: Not					
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					
Planned Learning Activities and Teaching Methods	: Lecture, Question and Answer					
Recommended Optional Programme Components	: Reading before class is recommended.					
Course Instructors	: Doç. Dr. Eda Köse					
Instructor's Assistants	: There is no auxiliary element.					
Presentation Of Course	: Theoretical-Face to face					
Update Date	: 9/1/2025 8:28:51 PM					
Dosya İndirilme Tarihi	: 9/23/2025					

Course Outcomes
Upon the completion of this course a student :
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.

Preconditions						
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Weekly Contents						
	Teorical	Practice	Laboratory	Preparation Info	Teaching Methods	Course Learning Outcomes
1.Week	*The development of accounting			*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	Ö.Ç.1 Ö.Ç.1 Ö.Ç.1
2.Week	*Basic accounting concepts and principles			*Please read the course content and ECTS information before proceeding. See pages 8-20 of the General Accounting textbook.	*Narration - question and answer	Ö.Ç.1 Ö.Ç.1 Ö.Ç.1
3.Week	*Balance Sheet and Basic Accounting Equation			*Please read the course content and ECTS information before proceeding. See pages 26-36 in the General Accounting textbook.	*Lecture, question and answer	Ö.Ç.3 Ö.Ç.4 Ö.Ç.3 Ö.Ç.4 Ö.Ç.4
4.Week	*Income Statement			*Please read the course content and ECTS information before proceeding. See pages 26-36 in the General Accounting textbook.	*Lecture, question and answer	Ö.Ç.4 Ö.Ç.4 Ö.Ç.4
5.Week	*The concept of account and the impact of financial transactions on accounts			*Please read the course content and ECTS information before proceeding. See pages 37-39 in the General Accounting textbook.	*Lecture, question and answer	Ö.Ç.4 Ö.Ç.4 Ö.Ç.4

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	Teorical	Practice	Laboratory	Preparation Info	Teaching Methods	Course Learning Outcomes
6.Week	*Chart of Accounts, books and documents used in accounting			*Please read the course content and ECTS information before proceeding. See pages 40-46 in the General Accounting textbook.	*Lecture, question and answer	Ö.Ç.3 Ö.Ç.3 Ö.Ç.3
7.Week	*Double-entry recording system			*Please read the course content and ECTS information before proceeding. See pages 46-49 in the General Accounting textbook.	*Lecture, question and answer, discussion	Ö.Ç.2 Ö.Ç.2 Ö.Ç.2
8.Week	*Midterm exam			*You are responsible for all matters described so far.		
9.Week	*Accounting Process			*Please read the course content and ECTS information before proceeding. See pages 50-89 in the General Accounting textbook.	*Lecture, question and answer, discussion	Ö.Ç.3 Ö.Ç.3 Ö.Ç.3
10.Week	*10 Cash Values account recording methods			*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	Ö.Ç.2
11.Week	*Securities Account registration methods			*Please read the course content and ECTS information before proceeding. See pages 37-39 in the General Accounting textbook.	*Explanation, question-solving, discussion	Ö.Ç.2 Ö.Ç.2 Ö.Ç.2
12.Week	*Merchandise Account recording methods			*Please read the course content and ECTS information before proceeding. See pages 158-179 in the General Accounting textbook.	*Explanation, question-solving, discussion	Ö.Ç.2 Ö.Ç.2 Ö.Ç.2
13.Week	*Periodic and Perpetual inventory methods			*Please read the course content and ECTS information before proceeding. See pages 129-155 in the General Accounting textbook.	*Narration, question and answer	Ö.Ç.2 Ö.Ç.4 Ö.Ç.2 Ö.Ç.4 Ö.Ç.2 Ö.Ç.4
14.Week	*Value Added Tax (VAT) accounts			*Please read the course content and ECTS information before proceeding. See pages 176-182 in the General Accounting textbook.	*Narration, question and answer	Ö.Ç.2 Ö.Ç.2 Ö.Ç.2
15.Week	*Accounting process case study solution			*Please read the course content and ECTS information before proceeding. See pages 354-376 in the General Accounting textbook.	*Lecture, question and answer, discussion	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4 Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4 Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
16.Week	*Final exam			*You are responsible for all matters described so far.		

Assesment Methods %
1 Ara Sınav : 40.000
3 Final : 60.000

ECTS Workload			
Activities	Count	Time(Hour)	Sum of Workload
Vize	1	1.00	1.00
Derse Katılım	14	2.00	28.00
Ders Öncesi Bireysel Çalışma	14	2.00	28.00
Ders Sonrası Bireysel Çalışma	0	0.00	0.00
Ara Sınav Hazırlık	7	3.00	21.00
Final Sınavı Hazırlık	15	3.00	45.00
Total : 123.00			
Sum of Workload / 30 ( Hour ) : 4			
ECTS : 4.00			

Program And OutcomeRelation																								
	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	P.O. 23	P.O.
L.O. 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0
L.O. 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0
L.O. 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0
L.O. 4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0	0	0	0	0
Avarage	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.25	0	0	0	0	0	0	0	0

BEWARE OF PLAGIARISM! Please pay attention to proper academic citation rules and avoid plagiarism, an unethical and academically fraudulent behavior, when completing reports, assignments, or other academic works, and it is treated with the same disciplinary action as cheating in a classroom setting. It is imperative to refrain from presenting another person s ideas, language, expressions, or any other form of intellectual property as your own. Regardless of quality, your assignments/projects/research should reflect your original work. Perfection is not a requirement, and in case of any uncertainties regarding academic writing guidelines, you may seek clarification from your course instructor.

Engel Durumu/Uyarlama Talebi : Engel durumuna ilişkin herhangi bir uyarlama talebinde bulunmak isteyen öğrenciler, dersin öğretim elemanı ya da Nevsehir Engelli Öğrenci Birimi ile en kısa sürede iletişime geçmelidir.