UTL105 - GENERAL ACCOUNTING BASICS - İktisadi ve İdari Bilimler Fakültesi - Uluslararası Ticaret ve Lojistik Bölümü

General Info

Objectives of the Course

The purpose of this course is to provide information about the stages of the accounting process, the basic accounting concepts and principles used throughout this process, and the fundamentals of accounting recording techniques. This course will also cover the principles of the balance sheet and income statement, and the preparation of these statements.

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

1. Primary Source: Course instructor's lecture notes (119 pages) 2. Supporting Resource: Genel Muhasebe (Ercan Bayazıtlı, Orhan Çelik, Kadir Gürdal), Siyasal Kitabevi, Ankara.

Planned Learning Activities and Teaching Methods

Subject explanation, question and answer, sample question solution

Recommended Optional Programme Components

ATTENDANCE and WRITING are critical for students to be successful in this course.

Instructor's Assistants

There is no assistant instructor teaching the course.

Presentation Of Course

Face-to-face lectures.

Dersi Veren Öğretim Elemanları

Assoc. Prof. Dr. Ahmet Tanç

Program Outcomes

1. Explain basic accounting concepts and principles.
2. Can make accounting records for basic financial transactions.
3. Knows and can execute the basic stages of the accounting process.
4. Knows the basic components of the balance sheet and income statement and can prepare these statements.

Weekly Contents

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1	Pages 1-9 of the lecture notes.		Lecture	Basic introductory information about the course. Definition of Accounting and Functions of Accounting	
2	Pages 9-14 of the lecture notes.		Lecture	Generally Accepted Accounting Principles. Fundamental Concepts of Accounting.	
3	Lecture notes pages 14-22.		Subject explanation and sample solution	Basic Accounting Equation and Balance Sheet	
4	Course notes pages 23-37		Subject explanation and sample question solutions	The impact of commercial transactions on the balance sheet.	
5	Course notes pages 37-48		Lecture	Concept of Account (General Ledger) Uniform Chart of Accounts	
6	Course notes pages 49-69		Subject explanation and sample solution	Account Operating Rules and Sample Applications	
7	Course notes pages 70-76		Subject explanation and sample solution	Journal Ledger and sample applications	
8	Explanations regarding the exam application are made the week before the midterm exam week.			Midterm Exam	
9	Lecture Notes pages 76-85		Lecture	VAT and its Accounting in the Purchase and Sale of Goods and Services	
10	Lecture Notes pages 86-92		Subject explanation and sample solution	Use of 7-Part Cost Accounts	
11	Course notes pages 93-107		Subject explanation and sample solution	Merchandise Account Inventory Tracking Methods (Intermittent and Perpetual Inventory Method)-1	
12	Course notes pages 108-118		Subject explanation and sample solution	Commercial Goods Account Inventory monitoring methods (Intermittent Inventory-Perpetual Inventory)-2	
13	In the previous week, the income statement format and examples are provided.		Subject explanation and sample solution	Income Statement-Profit/Loss Statement	
14	The example in question is given in the previous week.		Sample question solution.	Integrated sample question solution regarding the accounting process (for businesses using Intermittent Inventory)	
15	A sample question is given from the previous week.		Sample question solution.	Integrated sample question solution regarding the accounting process (for businesses using Perpetual Inventory)	

Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Derse Katılım	14	3,00
Vize	1	1,00
Final	1	1,00
Ders Öncesi Bireysel Çalışma	14	1,00
Ders Sonrası Bireysel Çalışma	14	1,00
Ara Sınav Hazırlık	7	2,00
Final Sınavı Hazırlık	7	3,00
Ev Ödevi	13	2,00
Uygulama / Pratik	5	2,00

Assesments

Activities	Weight (%)
Vize	40,00
Final	60,00

Uluslararası Ticaret ve Lojistik Bölümü / ULUSLARARASI TİCARET VE LOJİSTİK 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
L.O. 1	1	1			1			5		5					
L.O. 2	2				1			5		5					
L.O. 3	2				1			5		5					
L.O. 4	3				1	1		5		5					

Table :

P.O. 1 : Uluslararası ticaret, işletme yönetimi ve tedarik zinciri konusunda gerekli olan bilgi birikimi

P.O. 2 : Türk hukuk sistemi ile dış ticaret mevzuatına hâkim olma

P.O. 3 : Temel istatistik ve karar almada kullanılan modelleme yöntemlerine hâkim olma

P.O. 4 : İnsan ilişkileri, örgütsel davranış ve iletişim konusunda etkin olma

P.O. 5 : Çalıştığı sektörle ilgili üretim yönetimi ve süreçleri ile ilgili bilgi sahip olma

P.O. 6 : Uluslararası ekonomik gelişmeleri takip etme

P.O. 7 : Ulusal ve uluslararası pazar pozisyonlarında yer alabilme

P.O. 8 : Alanıyla ilgili finansal kararlar verebilme

P.O. 9 : Uluslararası ticari organizasyonlar ile iletişim kurabilme

P.O. 10 : Alanıyla ilgili muhasebeleştirme işlemlerini ve finansal tabloları hazırlayabilme ve yorumlayabilme

P.O. 11 : Uluslararası pazarlama stratejilerini, faaliyet gösterdiği pazar koşulları çerçevesinde değerlendirebilme ve uyarlayabilme

P.O. 12 : Farklı disiplinlerle uyumlu çalışabilme

P.O. 13 : Türkiye ve Dünya tarihinin yanısıra kültür ve coğrafya hakkında ayrıntılı bilgiye sahip olur.

P.O. 14 : Sanatsal, kültürel ve sportif konulara ilişkin bireysel yeteneklerini geliştirir.

P.O. 15 : Sözlü ve yazılı etkin iletişim kurar; bir yabancı dili en az. Avrupa Dil Portföyü B1 genel düzeyinde kullanır.

L.O. 1 : Temel muhasebe kavram ve ilkelerini açıklayabilir.

L.O. 2 : Temel mali nitelikli işlemlere ait muhasebe kayıtlarını yapabilir.

L.O. 3 : Muhasebe sürecinin temel aşamalarını bilir ve yürütebilir.

L.O. 4 : Bilanço ve gelir tablosunun temel bileşenlerini bilir ve bu tabloları hazırlayabilir.