

Year

Department of Management and Organization / Department of Management and Organization /						
Course Code	Course Name	Teorical	Practice	Laboratory	Credits	ECTS
GYRL 207	LOCAL GOVERNMENTS ACCOUNTING	2.00	1.00	0.00	3.00	5.00
Course Detail						
Course Language	: Turkish					
Qualification Degree	: PreBachelor					
Course Type	: Compulsory					
Preconditions	: Not					
Objectives of the Course	: The aim of the Local Government Accounting course is to teach accounting principles, chart of accounts and account definitions implemented within the framework of public financial reform.					
Course Contents	: Definition and Historical Development of Local Government Accounting, Introduction of Local Government Accounting and Related Legislation in Türkiye, Introduction of Public Administrations Accounting Plan and Accounts within the Scope of General Budget. Financial Reporting within the Scope of General Government Accounting Regulation.					
Recommended or Required Reading	: Local Government Accounting, Zekeriya ÖZDEMİR (2013).					
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.					
Course Instructors	: Öğr. Gör. Dr. Ferhat Canlitepe					
Instructor's Assistants	: There are no assistant teaching staff.					
Presentation Of Course	: Face to face					
Update Date	: 9/9/2026 9:32:40 AM					
Dosya İndirilme Tarihi	: 9/9/2026					

Course Outcomes
Upon the completion of this course a student :
1 They can explain the formation and framework of Local Governments.
2 They can explain the scope and framework of Local Government Accounting in detail.
3 Can apply Local Government Accounting principles in detail.
4 Explain the accounts and definitions of Local Government Accounting.

Pre / Side Conditions							
Course Code	Course Name	Condition	Teorical	Practice	Laboratory	Credits	ECTS

Weekly Contents						
	Teorical	Practice	Laboratory	Preparation Info	Teaching Methods	Course Learning Outcomes
1.Week	*Definition, purpose and importance of local government accounting	*Definition, purpose and importance of local government accounting		*Ders kitabı sayfa: 3-14.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
2.Week	*Concepts and principles in local government accounting	*Concepts and principles in local government accounting		*Ders kitabı sayfa: 14	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
3.Week	*Mandatory books to be kept in local government accounting	*Mandatory books to be kept in local government accounting		*Ders kitabı sayfa: 15-16.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
4.Week	*Uniform Chart of Accounts Framework used in local government accounting I	*Uniform Chart of Accounts Framework used in local government accounting I		*Ders kitabı sayfa: 17-22.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
5.Week	*Uniform Chart of Accounts Framework II used in local government accounting	*Uniform Chart of Accounts Framework II used in local government accounting		*Ders kitabı sayfa: 22-27.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
6.Week	*Accounts and Transactions Related to Current Assets	*Accounts and Transactions Related to Current Assets		*Ders kitabı sayfa: 27-79.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
7.Week	*Accounts and Transactions Related to Current Assets II	*Accounts and Transactions Related to Current Assets II		*Ders kitabı sayfa: 79-103.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
8.Week	*Midterm Exam					
9.Week	*Accounts and Transactions Related to Fixed Assets I	*Accounts and Transactions Related to Fixed Assets I		*Ders kitabı sayfa: 107-125.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
10.Week	*Accounts and Transactions Related to Fixed Assets II	*Accounts and Transactions Related to Fixed Assets II		*Ders kitabı sayfa: 125-145.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
11.Week	*Accounts and Transactions Regarding Short-Term Foreign Resources	*Accounts and Transactions Regarding Short-Term Foreign Resources		*Ders kitabı sayfa: 145-219.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
12.Week	*Accounts and Transactions Regarding Long-Term Foreign Resources	*Accounts and Transactions Regarding Long-Term Foreign Resources		*Ders kitabı sayfa: 219-233.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
13.Week	*Accounts and Transactions Regarding Equity	*Accounts and Transactions Regarding Equity		*Ders kitabı sayfa: 233-247.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
14.Week	*Activity Accounts and Budget Accounts	*Activity Accounts and Budget Accounts		*Ders kitabı sayfa: 247-284.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
15.Week	*Financial Reporting	*Financial Reporting		*Ders kitabı sayfa: 325-345.	*Konu Anlatımı ve Soru-Cevap	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4

Assesment Methods %
1 Vize : 40.000
2 Final : 60.000

ECTS Workload			
Activities	Count	Time(Hour)	Sum of Workload
Teorik Ders Anlatım	14	3.00	42.00
Ara Sınav Hazırlık	7	2.00	14.00
Vize	1	1.00	1.00
Final Sınavı Hazırlık	7	2.00	14.00
Final	1	1.00	1.00
Ders Öncesi Bireysel Çalışma	14	2.00	28.00
Ders Sonrası Bireysel Çalışma	14	2.00	28.00

Activities	Count	Time(Hour)	Sum of Workload
Problem Çözme	14	1.00	14.00
Tartışma	4	2.00	8.00
Total : 150.00			
Sum of Workload / 30 (Hour) : 5			
ECTS : 5.00			

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
L.O. 1	0	0	0	1	0	0	1	0	0	0	0
L.O. 2	0	0	0	1	1	0	0	0	0	0	0
L.O. 3	0	1	0	0	0	0	1	0	0	0	0
L.O. 4	0	0	0	0	1	0	0	0	0	0	0
Avarage	0	0.25	0	0.50	0.50	0	0.50	0	0	0	0

Ders/Program Çıktıları İlişkisi										
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
0	0	0	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 Nevşehir Engelli Öğrenci Birimi ile en kısa sürede iletişime geçmelidir.