

Year

TO208 ACCOUNTING						
Course Code	Course Name	Teorical	Practice	Laboratory	Credits	ECTS
TO208	ACCOUNTING	3.00	0.00	0.00	3.00	4.00
Course Detail						
Course Language	: Turkish					
Qualification Degree	: PreBachelor					
Course Type	: Compulsory					
Preconditions	: Not					
Objectives of the Course	: To introduce the basic accounting principles and concepts on how to record, classify and summarize financial events occurring in businesses during a period and how to report the information at the end of this systematic and to show how the accounting flow process works.					
Course Contents	: This course includes the definition of accounting, its functions, purpose and basic concepts, accounting types, account concept, balance sheet, income statement, journal, general ledger, trial balance, how accounts work and classification of accounts, accounting vouchers.					
Recommended or Required Reading	: 1. Prof. Dr. Yüksel Koç Yalkın, Genel Muhasebe İlkeler ve Uygulamalar, Nobel Akademik Yayıncılık 2. Genel Muhasebe I, Anadolu Üniversitesi 3. Genel Muhasebe, Atatürk Üniversitesi, AÖF					
Planned Learning Activities and Teaching Methods	: Oral Presentation, Question and Answer					
Recommended Optional Programme Components	: It is not available					
Instructors	:					
Instructor's Assistants	: It is not available					
Presentation Of Course	: Face to face					
Update Date	: 2/2/2026 10:19:00 PM					
Dosya İndirilme Tarihi	: 2/3/2026					

Course Outcomes	
Upon the completion of this course a student :	
1	Know the basic concepts of accounting
2	knows the account opening and closing operations
3	Journal and Ledger make records
4	Trial balance, final trial balance, balance sheet and income statement can edit it.

Pre / Side Conditions							
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Weekly Contents						
	Teorical	Practice	Laboratory	Preparation Info	Teaching Methods	Course Learning Outcomes
1.Week	*Definition and functions of accounting			*2. Examine the definition and historical process of accounting in the range of 2-9 pages from the source.	*Oral Presentation, Questions and Answers	Ö.Ç.1 Ö.Ç.1 Ö.Ç.1
2.Week	*Basic concepts of accounting			*2. Examine the basic principles of accounting on pages 9-13 from the source.	*Oral Presentation, Questions and Answers	Ö.Ç.1 Ö.Ç.1 Ö.Ç.1
3.Week	*Concept of account			*2. Examine the basic features of accounting concepts on pages 46-49 from the source.	*Oral Presentation, Questions and Answers	Ö.Ç.2 Ö.Ç.2 Ö.Ç.2
4.Week	*Rules of operation of balance sheet accounts and income statement accounts			*2. Examine the chart of accounts and operating methods between pages 49-72 from the source.	*Oral Presentation, Questions and Answers	Ö.Ç.2 Ö.Ç.2 Ö.Ç.2
5.Week	*Accounting process, uniform chart of accounts			*3. Examine the uniform chart of accounts on pages 46-50 from the source.	*Oral Presentation, Questions and Answers	Ö.Ç.2 Ö.Ç.2 Ö.Ç.2
6.Week	*Offset accounts, journal, opening entry			*2. Examine the journal entry types on pages 79-82 from the source.	*Oral Presentation, Questions and Answers	Ö.Ç.3 Ö.Ç.3 Ö.Ç.3
7.Week	*Journal journal entry logic			*2. Solve the relevant parts of the questions on page 99 from the source.	*Oral Presentation, Questions and Answers	Ö.Ç.3 Ö.Ç.3 Ö.Ç.3
8.Week	*Midterm Exam					
9.Week	*Accounting slips, general ledger, balance sheet			*2. Examine how the accounting vouchers and general ledger entries are made on pages 83-86 from the source.	*Oral Presentation, Questions and Answers	Ö.Ç.3 Ö.Ç.3 Ö.Ç.3
10.Week	*Accounting slips, general ledger, balance sheet			*2. Examine how the accounting vouchers and general ledger entries are made on pages 83-86 from the source.	*Oral Presentation, Questions and Answers	Ö.Ç.3 Ö.Ç.3 Ö.Ç.3
11.Week	*Inventory transactions (in-accounting inventory)			*2. Examine the basic concepts of stocks on pages 164-167 from the source.	*Oral Presentation, Questions and Answers	Ö.Ç.4 Ö.Ç.4 Ö.Ç.4
12.Week	*Perpetual inventory method, periodic inventory method			*2. Examine the perpetual inventory and periodic inventory methods on pages 167-183 from the source.	*Oral Presentation, Questions and Answers	Ö.Ç.4 Ö.Ç.4 Ö.Ç.4
13.Week	*Preparation of income statement, preparation of final balance sheet			*3. Examine the general provisional balance and definitive balance understanding in the source between pages 94-113.	*Oral Presentation, Questions and Answers	Ö.Ç.4 Ö.Ç.4 Ö.Ç.4
14.Week	*Preparation of income statement, preparation of final balance sheet			*3. Examine the general provisional balance and definitive balance understanding in the source between pages 94-113.	*Oral Presentation, Questions and Answers	Ö.Ç.4 Ö.Ç.4 Ö.Ç.4
15.Week	*Keeping journal, general ledger, balance sheet, trial balance records			*Do general revision by solving the questions at the end of each chapter in the recommended resource books	*Oral Presentation, Questions and Answers	Ö.Ç.4 Ö.Ç.4 Ö.Ç.4

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

ECTS Workload			
Activities	Count	Time(Hour)	Sum of Workload
Ödev	1	1.00	1.00
Derse Katılım	14	2.00	28.00
Uygulama / Pratik	14	2.00	28.00
Ders Öncesi Bireysel Çalışma	14	2.00	28.00
Ders Sonrası Bireysel Çalışma	14	1.00	14.00
Ara Sınav Hazırlık	7	1.00	7.00
Final Sınavı Hazırlık	7	1.00	7.00
Final	1	1.00	1.00
Total :			114.00
Sum of Workload / 30 (Hour) :			4
ECTS :			4.00

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.