

Year

Accounting and Tax Department / Accounting and Tax Department /						
Course Code	Course Name	Teorical	Practice	Laboratory	Credits	ECTS
MUH121	GENERAL ACCOUNTING I	3.00	1.00	0.00	4.00	5.00
Course Detail						
Course Language	: Turkish					
Qualification Degree	: PreBachelor					
Course Type	: Compulsory					
Preconditions	: Not					
Objectives of the Course	: The aim of this course is to equip students with the ability to record the daily transactions of a commercial enterprise in the accounts. To this end, it aims to impart a thorough understanding of fundamental accounting concepts, asset and liability accounts, the rules governing the operation of these accounts, and the principles of preparing financial statements such as the balance sheet and income statement.					
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	: Lecture notes developed by the curriculum; Sevilengül, O. (2020). Genel Muhasebe (19. Baskı). Ankara: Gazi Kitabevi.					
Planned Learning Activities and Teaching Methods	: Expression / Question - Answer/ Practice					
Recommended Optional Programme Components	: It is important to attend class and take notes.					
Course Instructors	: Öğr. Gör. Dr. Mehmet Ali Parlak					
Instructor's Assistants	: Mehmet Ali Parlak					
Presentation Of Course	: The course will be explained theoretically by the instructor, and then will be processed by practicing on examples.					
Update Date	: 9/10/2026 2:00:01 PM					
Dosya İndirilme Tarihi	: 9/22/2026					

Course Outcomes
Upon the completion of this course a student :
1 Can keep accounting records for the period
2 Can prepare financial statements.
3 Can practice chart of accounts.

Pre / Side Conditions							
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Weekly Contents						
	Teorical	Practice	Laboratory	Preparation Info	Teaching Methods	Course Learning Outcomes
1.Week	*The definition, importance, objectives and functions of accounting	*Definition, importance, functions and functions of accounting		*Lecture Notes:1-23	*Expression / Question-Answer	Ö.Ç.1
2.Week	*The accounting profession and accounting theory	*The accounting profession and accounting theory		*Lecture Notes:24-45	*Expression / Question-Answer	Ö.Ç.2 Ö.Ç.1 Ö.Ç.3
3.Week	*Traders and basic financial statements	*Balance sheet preparation		*Lecture Notes:46-61	*Expression / Question-Answer	Ö.Ç.3 Ö.Ç.1 Ö.Ç.2
4.Week	*Principles of Balance Sheet and Income Statement	*Preparing balance sheets and income statements.		*Lecture Notes:62-97	*Expression / Question-Answer/Practice	Ö.Ç.1 Ö.Ç.2
5.Week	*Account operating rules and registration system	*Sample Solutions for Related Accounts		*Lecture Notes:98-125	*Expression / Question-Answer/Practice	Ö.Ç.1 Ö.Ç.3
6.Week	*Instant Values	*Sample Solutions for Related Accounts		*Lecture Notes:126-141	*Expression / Question-Answer/Practice	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3
7.Week	*Securities	*Sample Solutions for Related Accounts		*Textbook Page:142-156	*Expression / Question-Answer/Practice	Ö.Ç.1 Ö.Ç.3
8.Week	*Mid-term exam					
9.Week	*Trade and Other Receivables	*Sample Solutions for Related Accounts		*Lecture Notes:157-189	*Expression / Question-Answer/Practice	Ö.Ç.1 Ö.Ç.3
10.Week	*Inventories	*Sample Solutions for Related Accounts		*Lecture Notes:190-220	*Expression / Question-Answer/Practice	Ö.Ç.1 Ö.Ç.3
11.Week	*Fixed Assets - Trade and Other Receivables *Other Current Asset Accounts	*Sample Solutions for Related Accounts		*Lecture Notes:221-223	*Expression / Question-Answer/Practice	Ö.Ç.1 Ö.Ç.3
12.Week	*Financial and Tangible Fixed Assets	*Sample Solutions for Related Accounts		*Lecture Notes:234-258	*Expression / Question-Answer/Practice	Ö.Ç.1 Ö.Ç.3
13.Week	*Depreciation of Fixed Assets	*Sample Solutions for Related Accounts		*Lecture Notes:259-276	*Expression / Question-Answer/Practice	Ö.Ç.1 Ö.Ç.3
14.Week	*Monograph on Current and Fixed Assets	*Monograph on Current and Fixed Assets		*Monograph questions 1-15	*Expression / Question-Answer/Practice	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3
15.Week	*Monograph on Current and Fixed Assets	*Monograph on Current and Fixed Assets		*Monograph questions 16-30	*Expression / Question-Answer/Practice	Ö.Ç.1 Ö.Ç.2 Ö.Ç.3

Assesment Methods %
1 Vize : 40.000
2 Final : 60.000

ECTS Workload			
Activities	Count	Time(Hour)	Sum of Workload
Vize	1	1.00	1.00
Final	1	1.00	1.00
Derse Katılım	15	4.00	60.00
Ders Öncesi Bireysel Çalışma	15	1.00	15.00
Ders Sonrası Bireysel Çalışma	15	1.00	15.00
Uygulama / Pratik Sonrası Bireysel Çalışma	15	1.00	15.00
Uygulama / Pratik	15	2.00	30.00
Ara Sınav Hazırlık	1	6.00	6.00
Final Sınavı Hazırlık	1	7.00	7.00
Vize	0	0.00	0.00
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	P.O.12	P.O.13
L.O. 1	0	5	5	0	5	0	0	0	0	0	0	0	0
L.O. 2	0	5	5	0	0	0	0	0	0	0	0	0	0
L.O. 3	0	5	5	0	0	0	0	0	0	0	0	0	0
Avarage	0	5.00	5.00	0	1.67	0	0	0	0	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	P.O. 12	P.O. 13
0	5	5	0	5	0	5	5	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.