

Vocational School of Social Sciences / Foreign Trade

2024 - 2025 Academic Year

GENERAL ACCOUNTING

Syllabus

Course Description					
Name	Code	Semester	T+A Hour	Credit	ECTS
GENERAL ACCOUNTING	DŞT1127620	Fall Semester	3+0	3	4
Prerequisites Courses					
Recommended Elective Courses					
Language of Instruction	Turkish				
Course Level	Short Cycle (Associate's Degree)				
Course Type	Required				
Course Coordinator	Lect. Nuri GÜLTEKİN				
Name of Lecturer(s)	Lect. Gülnihal TORAMANLI				
Assistant(s)					
Aim	It is aimed to teach the transactions that should be done for the recording and reporting of commercial transactions in order to monitor, control, manage the financial situation of the enterprises and to shed light on the decisions to be taken by the managers. At the end of the course, it is aimed that the student will be able to make accounting records of any commercial transaction.				
Course Content	This course contains; Definition of accounting, accounting principles and concepts, laws and principles which must be complied while recording accounts,,Uniform chart of accounts, accounting system starting from establishment of a company and annual process, financial statements,,Current assets accounts, buying and selling accounting records, VAT accounts, information about VAT declaration, the monthly balance,,Examples of current assets accounts and monographs,,Examples of fixed assets accounts and monographs,,Depreciation calculations,,Examples of applications related to inventory costs,,Calculation of invoice substitute documents and accounting records, information about payroll and the withholding tax return,,Examples of short-term and long-term liabilities accounts and monographs,,Examples of shareholder's equity accounts and monographs,,Examples of income accounts and monographs,,Examples of expense accounts and monographs,,Closing cost accounts via reflection accounts in end of periods, teaching the difference between 7/A and 7/B in uniform chart of accounts, creating balance sheet and income statement,,Application of an annual process and creation of post-closing trial balance and financial statements..				
Course Learning Outcomes			Teaching Methods	Assessment Methods	
1. Will be able to interpret the basic principles and concepts of accountancy.			6, 9	A	
2. It will be able to create financial statements and financial statements of the enterprises			6, 9	A	
3. He will be able to use accounting documents and books.			6, 9	A	
4. Define accounting information systems.			6, 9	A	
5. They will be able to show the accounting processes and cycles until the financial statements are prepared and submitted.			6, 9	A	
Teaching Methods	6: Experiential Learning, 9: Lecture Method				
Assessment Methods	A: Traditional Written Exam				
Lecture Schedule					
Sequence	Topics	Preliminary Preparation			
1	Definition of accounting, accounting principles and concepts, laws and principles which must be complied while recording accounts,				
2	Uniform chart of accounts, accounting system starting from establishment of a company and annual process, financial statements,				
3	Current assets accounts, buying and selling accounting records, VAT accounts, information about VAT declaration, the monthly balance,				
4	Examples of current assets accounts and monographs,				
5	Examples of fixed assets accounts and monographs,				
6	Depreciation calculations,				
7	Examples of applications related to inventory costs,				
8	Calculation of invoice substitute documents and accounting records, information about payroll and the withholding tax return,				
9	Examples of short-term and long-term liabilities accounts and monographs,				
10	Examples of shareholder's equity accounts and monographs,				
11	Examples of income accounts and monographs,				
12	Examples of expense accounts and monographs,				
13	Closing cost accounts via reflection accounts in end of periods, teaching the difference between 7/A and 7/B in uniform chart of accounts, creating balance sheet and income statement,				
14	Application of an annual process and creation of post-closing trial balance and financial statements.				
Evaluation Methods		Weight(%)			
Midterm Exam		40			
General Exam		60			

Resources
FEYİZ, Mehmet Ali, General Accounting, Ekin Publications, 2014