

Vocational School of Health Services / Opticianry
2023 - 2024 Academic Year
ACCOUNTING
Syllabus

Course Description					
Name	Code	Semester	T+A Hour	Credit	ECTS
ACCOUNTING	OPT2117860	Fall Semester	2+0	2	3
Prerequisites Courses					
Recommended Elective Courses					
Language of Instruction	Turkish				
Course Level	Short Cycle (Associate's Degree)				
Course Type	Required				
Course Coordinator	Assist.Prof. Selman DURAN				
Name of Lecturer(s)	Lect. Nuri GÜLTEKİN				
Assistant(s)					
Aim	To provide knowledge about basic principles of accounting				
Course Content	This course contains; Basic terminology and principles of accounting,Accounting records and uniform accounting system,Process of assets and liabilities,Process of financial assets and current and non-current assets,Content of foreign assets and process of proprietorship accounts,Income accounts and their process,Outcome accounts and their process,Issuing of basic financial accounts-income table,Issuing of basic financial accounts-balance sheet,Processing of cost accounts,Inventory procedures and amortisation,Year-end procedure in accounting,Evaluation of financial position of the organisation,General accounting law and principles.				
Course Learning Outcomes				Teaching Methods	Assessment Methods
1. Define accounting science.				12, 16, 9	A
2. Explain the importance and role of accountants for businesses.				12, 16, 9	A
3. They explain and explain the basic principles and principles of accounting.				14, 16, 9	A
4. Financial tables used in accounting are disclosed and explanations				14, 9	A
Teaching Methods	12: Problem Solving Method, 14: Self Study Method, 16: Question - Answer Technique, 9: Lecture Method				
Assessment Methods	A: Traditional Written Exam				
Lecture Schedule					
Sequence	Topics	Preliminary Preparation			
1	Basic terminology and principles of accounting	Lecture Notes			
2	Accounting records and uniform accounting system	Lecture Notes			
3	Process of assets and liabilities	Lecture Notes			
4	Process of financial assets and current and non-current assets	Lecture Notes			
5	Content of foreign assets and process of proprietorship accounts	Lecture Notes			
6	Income accounts and their process	Lecture Notes			
7	Outcome accounts and their process	Lecture Notes			
8	Issuing of basic financial accounts-income table	Lecture Notes			
9	Issuing of basic financial accounts-balance sheet	Lecture Notes			
10	Processing of cost accounts	Lecture Notes			
11	Inventory procedures and amortisation	Lecture Notes			
12	Year-end procedure in accounting	Lecture Notes			
13	Evaluation of financial position of the organisation	Lecture Notes			
14	General accounting law and principles	Lecture Notes			
Evaluation Methods		Weight(%)			
Midterm Exam		40			
General Exam		60			

Resources
Instructor's lecture notes 1. Sevilengül, Orhan, 2013, Genel Muhasebe, GAZİ YAYINEVİ 2. Koç Yalkın, Yüksel, 2006, Genel Muhasebe-İlkeler ve Uygulamalar, NOBEL AKADEMİK YAYINCILIK 3. Gökçen, Gürbüz, 2013, Genel Muhasebe İlkeler ve Tekdüzen Hesap Planı Uygulamaları, BETA YAYINLARI 4. Sözen, Mustafa. Kılıç, İlhan, Tamamı Çözümlü Genel Muhasebe Problemleri, GAZİ YAYINEVİ 5. Yükcü, Süleyman, 2013, Yeni TTK Uyumlu TMS ve UFRS Örnekli Genel Muhasebe, ALTIN NOKTA YAYINLARI