Course Syllabus

Code - Course Title	**MUH114 - Introduction to Accounting**
Course Type	I. SEMESTER
Laboratory + Practice	1+1
ECTS	**3.0**
Language of Instruction	Türkçe
Course Type	Required Courses
Course Instructor(s)	ÖĞR. GÖR. ÖMER ÖZÇELİK

Mode of Delivery	Face to face
Place of Delivery	On Campus
Used Educational Platforms	Face-to-face
Prerequisites	There is no prerequisite or co-requisite for this course.
Courses Recomended	None
Recommended Resources	Faculty of Open Education, General Accounting Textbook
Work Placement	None
Aims of the Course	GENERAL ACCOUNTING

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1	**LO-1**	Concepts related to the business and accounting	Lecture, Question & Answer, Discussion, Problem Solving
Week - 2	**LO-2**	The balance sheet equation and the concept of accounts, the operation of accounts	Lecture, Question & Answer, Discussion, Case Study, Problem Solving
Week - 3	**LO-3**	Documents and books used in accounting, the accounting process	Lecture, Question & Answer, Discussion, Case Study, Problem Solving
Week - 4	**LO-5**	Stock accounts; the periodic inventory system and the perpetual inventory system	Lecture, Question & Answer, Discussion, Case Study, Problem Solving
Week - 5	**LO-5**	Accounting entries regarding Cash and Cash Equivalents	Lecture, Question & Answer, Discussion, Case Study, Problem Solving
Week - 6	**LO-5**	Accounting records related to accounts receivable	Lecture, Question & Answer, Discussion, Case Study, Problem Solving

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 7	LO-5	Midterm Week	Lecture, Question & Answer, Discussion, Case Study, Problem Solving
Week - 8	LO-5	Midterm Week	Lecture, Question & Answer, Discussion, Case Study, Problem Solving
Week - 9	LO-5	Accounting records related to fixed assets	Lecture, Question & Answer, Discussion, Case Study, Problem Solving
Week - 10	LO-5	Accounting entries regarding the operation of liability accounts	Lecture, Question & Answer, Discussion, Case Study, Problem Solving
Week - 11	LO-5	Accounting entries related to equity accounts	Lecture, Discussion, Case Study, Problem Solving
Week - 12	LO-5	End of term transactions	Lecture, Question & Answer, Discussion, Case Study, Problem Solving
Week - 13	LO-5	Accounting entries related to income statement accounts	Lecture, Question & Answer, Discussion, Case Study, Problem Solving
Week - 14	LO-5	Preparing balance sheet and income statement	Lecture, Question & Answer, Discussion, Case Study, Problem Solving

Learning Outcomes

#	Learning Outcome
1	Evaluates the importance of accounting and accounting information for business.
2	Debates the necessity of balance sheet equation for accounting records.
3	Explains the required documents for accounting records.
4	Explains the books used in accounting.
5	Records, classifies and summarizes the financial transactions.

Sustainable Development Goals

✓ Quality Education ✓ Decent Work and Economic Growth ✓ Industry, Innovation and Infrastructure

Course Theme

✓ Economics, Finance and Management

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Teorik Derse Katılım	0	0	0
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	0	0	0
Ödevler	0	0	0
Proje - Rapor - Sunum Hazırlama	0	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	0	0	0
Final Sınavı Hazırlığı (sınav süresi dahil)	0	0	0
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0	0	0
Staj Uygulaması	0	0	0
		Calculated ECTS	**0**

Assessment Method and Passing Requirements

✓ Open-Ended Test ✓ Multiple Choice Test ✓ Short-Answer Test ✓ True-False Test ✓ Fill-in-the-Blank Test

Assessment Method and Passing Requirements	Quamtity	Percentage (%)
1.Midterm Exam	1	40
Final Exam	1	60
	Sum (%)	**100**