## 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)** | DR. ÖĞR. ÜYESİ ERDEM KORKMAZ |

| | |
|---|---|
| **Mode of Delivery** | The mode of delivery of this course is 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** | There is no recommended optional programme component for this course. |
| **Recommended Resources** | GENEL MUHASEBE (2012) Editör: Prof.Dr. Melih ERDOĞANAnadolu Ünv. Yayın No:2595. AÖF Yayın No:1563. ISBN:978-975-06-1263-3 |
| **Work Placement** | N/A |
| **Aims of the Course** | The objective of this course is to teach students the fundamental concepts and principles of accounting, as well as the theoretical and practical processes of documenting and recording the financial transactions of businesses. Throughout the course, students will learn the functioning of the Uniform Chart of Accounts, how to make journal and general ledger entries, prepare trial balances, and create basic financial statements such as the Balance Sheet and Income Statement. Ultimately, it aims to train qualified professionals who can work in the accounting and finance departments of businesses, are proficient in recording systems and legal regulations, and can report financial data accurately and systematically. |

## Course Syllabus

| Weeks | Learning Outcomes | Topics | Teaching Methods |
|---|---|---|---|
| **Week - 1** | | Basic concepts and accounting system, | |
| **Week - 2** | | historical development and importance of accounting, Definition; functions, basic concepts, principles, historical development of accounting | |
| **Week - 3** | | concepts relating to accounts, definition and explanation of the account, charging, crediting, remainder, closing, | |
| **Week - 4** | | registration methods in accounting, registration with one side, registration with double sides, | |
| **Week - 5** | | documents which are used in accounting, documents which are located in Tax procedure Law, Documents which are located in Turkish Commercial Law, Other documents, account books, day book, Ledger, enterprise book, self – employment book, and other account books, | |

## Course Syllabus

| Weeks | Learning Outcomes | Topics | Teaching Methods |
|---|---|---|---|
| Week - 6 | | documents which are used in accounting, documents which are located in Tax procedure Law, Documents which are located in Turkish Commercial Law, Other documents, account books, day book, Ledger, enterprise book, self – employment book, and other account books, | |
| Week - 7 | | balance sheet accounts, balance sheet equality, asset and source concepts, | |
| Week - 8 | | current and non-current assets, short and long-term liabilities, shareholders' equity. | |
| Week - 9 | | Uniform accounting system: introduction, objectives, presentation of accounts, functioning | |
| Week - 10 | | processing, opening a new account, opening subsidiary accounts, | |
| Week - 11 | | preparing balance according to uniform account plan, Income statement accounts, income statement | |
| Week - 12 | | preparing balance according to uniform account plan, Income statement accounts, income statement | |
| Week - 13 | | cost accounts at uniform account plan, income statement accounts, transferring cost accounts to income statement accounts, | |
| Week - 14 | | calculating term net profit (loss). | |

## Learning Outcomes

| # | Learning Outcome |
|---|---|
| 1 | Will be able to evaluate the importance of accounting and information accounting in terms of business. |
| 2 | Will be able to discuss the necessity of balance sheet equality for accounting records. |
| 3 | Will be able to explain the documents required for accounting records. |
| 4 | Will be able to explain what the ledgers used in accounting are. |
| 5 | Will be able to record, classify and summarize financial transactions. |

## Sustainable Development Goals

✓ Quality Education ✓ Industry, Innovation and Infrastructure ✓ Responsible Production and Consumption

## Course Theme

✓ Economics, Finance and Management ✓ Entrepreneurship ✓ Data Science ✓ Innovation Skills

## AKTS Workload

| Activity | Duration (Hour) | Count | Workload |
|---|---|---|---|

## AKTS Workload

| Activity | Duration (Hour) | Count | Workload |
|---|---|---|---|
| Teorik Derse Katılım | 14.00 | 2 | 28 |
| Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı) | 10.00 | 2 | 20 |
| Ödevler | 0.00 | 0 | 0 |
| Proje - Rapor - Sunum Hazırlama | 0.00 | 0 | 0 |
| Ara Sınav Hazırlığı (sınav süresi dahil) | 5.00 | 2 | 10 |
| Final Sınavı Hazırlığı (sınav süresi dahil) | 10.00 | 2 | 20 |
| Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.) | 0.00 | 0 | 0 |
| Staj Uygulaması | 0.00 | 0 | 0 |
| | | **Calculated ECTS** | **3.0** |

## Assessment Method and Passing Requirements

✓ Open-Ended Test ✓ Multiple Choice Test

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