



# Kastamonu University

DADAY NAFİ AND ÜMİT ÇERİ VOCATIONAL SCHOOL  
ACCOUNTING AND TAX APPLICATIONS

MUH12103		GENERAL BUSINESS			
Semester	Course Code	Course Name	L+P	Credit	ECTS
1	MUH12103	GENERAL BUSINESS	3	3	5

### Language of Instruction:

Türkçe

### Course Level:

### Work Placement(s):

No

### Department / Program:

ACCOUNTING AND TAX APPLICATIONS

### Course Type:

Zorunlu

### Goals:

With this lesson, student's making business foundation operation and attending to management activities are aimed.

### Teaching Methods and Techniques:

Business and management concepts, The classification of enterprises, The business environment, Business objectives and responsibilities, Selecting of establishment place, Capacity, Business management functions, The basic business functions

### Prerequisites:

### Course Coordinator:

### Instructors:

Instructor Emine Didem BİBER

### Assistants:

### Recommended Sources

<b>Textbook</b>	:	1. Şimşek, Şerif; Adnan Çelik; Genel İşletme, Eğitim Akademi Yayınları, Konya 2008.
<b>Resources</b>	:	2. Can Halil, Doğan Tuncer, Doğan Yaşar Ayhan, Genel İşletmecilik Bilgileri, Siyasal Kitabevi, Ankara 2005.
<b>Documents</b>	:	3. Ünsalan Erdal, Şimşeker Bülent; Temel İşletmecilik Bilgileri, Detay Yayıncılık, Ankara 2005.
<b>Assignments</b>	:	
<b>Exams</b>	:	Ünsalan Erdal, Şimşeker Bülent; Temel İşletmecilik Bilgileri, Detay Yayıncılık, Ankara 2005., Şimşek, Şerif; Adnan Çelik; Genel İşletme, Eğitim Akademi

### Course Category

<b>Mathematics and Basic Sciences</b>	:	<b>Education</b>	:
<b>Engineering</b>	:	<b>Science</b>	:
<b>Engineering Design</b>	:	<b>Health</b>	:
<b>Social Sciences</b>	:	<b>Field</b>	: 100

### Course Content

Week	Topics	Study Materials	Materials
1	Business and concepts of business administration	Verbal Expression, Question and Answer Course book, Reference Book and Other	
2	Classification of enterprises	Verbal Expression, Question and Answer Course book, Reference Book and Other	
3	Business environment	Verbal Expression, Question and Answer Course book, Reference Book and Other	
4	Management of goal and liabilities, Reasons for setting up a business	Verbal Expression, Question and Answer Course book, Reference Book and Other	
5	Organisation place and choice	Verbal Expression, Question and Answer Course book, Reference Book and Other	
6	Organisation place and choice, Organisation place factors and organisation goal	Verbal Expression, Question and Answer Course book, Reference Book and Other	
7	Economic Aspects of Business: Profitability, Growth, Capacity, Breakeven analysis, Continuity, Productivity	Verbal Expression, Question and Answer Course book, Reference Book and Other	
8	Business management functions	Verbal Expression, Question and Answer Course book, Reference Book and Other	
9	Business management functions	Verbal Expression, Question and Answer Course book, Reference Book and Other	
10	Business management functions	Verbal Expression, Question and Answer Course book, Reference Book and Other	
11	Basic business functions, production function	Verbal Expression, Question and Answer Course book, Reference Book and Other	
12	Marketing functions	Verbal Expression, Question and Answer Course book, Reference Book and Other	
13	Finance functions	Verbal Expression, Question and Answer Course book, Reference Book and Other	
14	Human resources functions	Verbal Expression, Question and Answer Course book, Reference Book and Other	

### Course Learning Outcomes

No	Learning Outcomes
C01	Making business establishment process
C02	Participating in activities of Business Management
C03	Supporting the interpretation of sampled functions
C04	Comparison of the basic functions of enterprises by supporting the use of functions
C05	The current developments in contemporary organizations to make an assessment of the functions of the affected way

### Program Learning Outcomes

No	Learning Outcome
P12	Using packaged software
P13	Making company transactions
P11	Identifying cost elements, making cost calculations and recordings
P09	Getting information about commercial law
P10	Making business mathematical operations and calculations
P14	Making legal transactions, making tax dept and penalty transactions
P18	Making transactions of bank accounting and recordings
P19	Analysing and commenting financial statements
P17	Making transactions of company constitution
P15	Making financial analysis and planning
P16	Distinguishing public economic activities and preparing budget
P08	Analysing macroeconomic transactions and balance evolution
P01	Making accounting transactions and recordings
P02	Making business transactions
P23	Following labour and social security operations
P21	Making stocks and shares transactions and evaluating financial devices
P22	Making accounting audit transactions
P03	Distinguishing principles of economy and making microeconomic analysis
P06	Making vocational mathematical operations
P07	Collecting statistical data, converting them into serials and evaluating their results
P05	Identifying basic law concepts, law systems and types, carrying out law operations
P04	Using Office programs
P20	Distinguishing income types in Turkish Tax System, accounting taxes and arranging proclamation

Assessment		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
<b>Total</b>		<b>%100</b>

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	20	3	60
Assignments	0	0	0
Presentation	3	10	30
Mid-terms	1	6	6
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	6	6
<b>Total Work Load</b>			<b>144</b>
<b>ECTS Credit of the Course</b>			<b>5</b>

Course Contribution To Program																							
Contribution: 1: Very Slight 2:Slight 3:Moderate 4:Significant 5:Very Significant																							

	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	P21	P22	P23
All	3	5	3	3	3	3	3	3	3	3	3	3	3	3	3	5	3	3	3	3	3	3	3
C01	3	5	3	3	3	3	3	3	3	3	3	3	3	3	3	5	3	3	3	3	3	3	3
C02	3	5	3	3	3	3	3	3	3	3	3	3	3	3	3	5	3	3	3	3	3	3	3
C03	3	5	3	3	3	3	3	3	3	3	3	3	3	3	3	5	3	3	3	3	3	3	3
C04	3	5	3	3	3	3	3	3	3	3	3	3	3	3	3	5	3	3	3	3	3	3	3
C05	3	5	3	3	3	3	3	3	3	3	3	3	3	3	3	5	3	3	3	3	3	3	3