



# Kastamonu University

DADAY NAFİ AND ÜMİT ÇERİ VOCATIONAL SCHOOL  
ACCOUNTING AND TAX APPLICATIONS

MUH12101		GENERAL ACCOUNTING-I			
Semester	Course Code	Course Name	L+P	Credit	ECTS
1	MUH12101	GENERAL ACCOUNTING-I	4	4	6

**Language of Instruction:**

Türkçe

**Course Level:****Work Placement(s):**

No

**Department / Program:**

ACCOUNTING AND TAX APPLICATIONS

**Course Type:**

Zorunlu

**Goals:**

With general accounting-1 lesson, it is aimed student's explaining accounting basic concepts and functions, making the balance sheet and making accounting record.

**Teaching Methods and Techniques:**

The contents of this lesson description of accounting, functions of accounting, accounting basic concepts, account concept, basic financial statements, asset accounts, current assets, non-current assets.

**Prerequisites:****Course Coordinator:****Instructors:**

Instructor Güzin AYTEKİN

**Assistants:****Recommended Sources**

<b>Textbook</b>	:	General accounting books, power point presentations.
<b>Resources</b>	:	Keskin Benli, Y. (2010). Genel Muhasebe 1-2. Siyasal Kitabevi. Ankara,Avder, E., Özçelik, İ. (2009). Genel Muhasebe. Murathan Yayıncılık. Trabzon,!
<b>Documents</b>	:	muhasebe dersi ile ilgili monografi örnekleri
<b>Assignments</b>	:	
<b>Exams</b>	:	

**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	Introducing general accounting to the students and relaying term content. Description of accounting and its function	Meeting with students and analyzing les	Verbal expression
2	Basic concepts of accounting and account concept	Solution of questions in general account	Verbal expression within general account
3	Creating capital and sub accounting, regulating opening entry	Presentation by instructor and solving of	Verbal expression within general account
4	Temel mali tabloları tanımak, açılış ve kapanış bilançosu düzenlemek	Presentation by instructor	Verbal expression within general account
5	Regulating opening and postclosing balance sheet	Solution of questions in general account	Verbal expression within general account
6	Regulating opening and postclosing balance sheet	Solution of questions in general account	Verbal expression within general account
7	Regulating general ledger	Presentation by instructor	Verbal expression within general account
8	Regulating general ledger	Solution of questions in general account	Verbal expression within general account
9	Regulating trial balance	Presentation by instructor	Verbal expression within general account
10	Regulating trial balance	Solution of questions in general account	Verbal expression within general account
11	Recording current assets	Presentation by instructor	Verbal expression within general account
12	Recording current assets	Solution of questions in general account	Verbal expression within general account
13	Recording non-current assets	Presentation by instructor	Verbal expression within general account
14	Recording non-current assets	Solution of questions in general account	Verbal expression within general account

**Course Learning Outcomes****No**      **Learning Outcomes**

C01	Forming accounts chart
C02	Making balance sheet
C03	Arranging general ledger and trial balance
C04	Recording asset accounts

**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	Taking legal transactions, making tax debt 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	4	56
Hours for off-the-c.r.stud	14	4	56
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	7	7
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	7	7
<b>Total Work Load</b>			<b>126</b>
<b>ECTS Credit of the Course</b>			<b>4</b>

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

	P21
All	5
C01	5
C02	5
C03	5
C04	5