

SYLLABUS
Vocational School

Course Code	Course Title	Credits	ECTS Value	
MUH-101	Principles of Accounting	(2-0-2)	6	
Prerequisite Courses:	No			
Course Language:	Turkish	Course Delivery Mode:	Face to face	
Course Type and Level:	Compulsory / Fall Semester / Associate Degree			
Instructor's Title, Name, and Surname		Course Hours	Office Hours	Contact
Asist. Prof. Dr. Süreyya YILMAZ ÖZEKENCİ		13.25-14.55	Tuesday 10.00-12.00	sureyyayilmaz@cag.edu.tr
Course Coordinator:	Asist. Prof. Dr. Süreyya YILMAZ ÖZEKENCİ			
Course Objectives				
Course Learning Outcomes	Upon successful completion of this course, the student will be able to:		Relations	
			Program Outcomes	Net Contribution
	1	Adopts the historical foundations, importance and usage areas of accounting.	1,7	5,4
	2	Defines the general ledger account, double entry system and arranges a journal.	1,3	5,4
	3	It can draw up trial balances and prepare income statements and balance sheets after end-of-period accounting transactions.	1,3,4	5,4,4
	4	It applies the rules of recording active and passive accounts on legal books.	1,3	5,4
	5	Interpretations of current and fixed assets.	1,6	5,4
	6	Interprets income and expense accounts.	1,4,6	5,5,4
7	It evaluates operating results and financial status by analyzing financial statements.	1,4,6	5,5,4	
Course Description:	This course focuses on how companies prepare financial statements. In the same way that accountants do, students are provided with the necessary accounting rules and principles to obtain financial statements. After preparing the financial statements, students are directed to make a general evaluation.			
Course Schedule (Weekly Plan)				
Week	Topic	Preparation	Teaching Methods and Techniques	
1	Business and Accounting	Concept discussion, question and answer	Lecture, discussion	
2	Historical development of accounting, definition	Textbook-Chapter 1	Concept discussion, question-answer, Lecture, discussion	
3	The concept of account in accounting	Textbook-Chapter 2	Problem solving, table analysis, lecture	
4	Books and Financial statements	Textbook-3. Part	Case study, in-class practice, Applied lecture, case study analysis	
5	Books and Financial statements (Balance Sheet and Income Statement)	Textbook-Chapter 3/Analysis of sample business balance sheets	In-class practice, Applied lecture, case analysis	

6	Books and Financial statements (General Journal)	Textbook-Chapter 3	In-class practice, Applied lecture (1. Preparation of homework journal sample questions)
7	General Journal	Textbook-Chapter 3/Sample question solutions prepared	Solution of prepared assignments, in-class practice
8	Midterm Exam		
9	Midterm Exam		
10	General Journal	Textbook-Chapter 3/Sample question solutions prepared	Solution of prepared assignments, in-class practice
11	Books and Financial statements (Ledger)	Textbook-Chapter 3	In-class practice, Applied lecture (2. Preparation of sample questions about homework general ledger entry)
12	Ledger	Textbook-Chapter 3/Sample question solutions prepared	Solution of prepared assignments, in-class practice
13	Reviewing Active Accounts	Textbook-Chapter 4	In-class practice, Applied lecture
14	Current Assets	Textbook-Chapter 5	In-class practice, Applied lecture
15	Stocks	Textbook-Chapter 5	In-class practice, Applied lecture
16	Fixed Asset	Textbook-Chapter 5	In-class practice, Applied lecture
17	Final Exam		
18	Final Exam		

Course Resources

Textbook:	Taniş, V. and Berikol, B. (2018). General Accounting for Vocational Schools, Karahan Bookstore
Recommended References:	General Accounting for Vocational Schools, Karahan Bookstore, 2018, Ankara, ISBN: 978-605-4454-33-4 www.tmsk.org.tr , www.turmob.org.tr , www.tmud.org.tr , www.ismmmo.org.tr , www.mersinsmmmo.org.tr

Course Assessment and Evaluation

Events	Number	Contribution	Notes
Midterm Exam	1	%30	Written Exam
Project			
Assignment	2	%20	Preparation of sample questions to be used in the course by students
Presentation			
Portfolio			
Final	1	%50	Written Exam

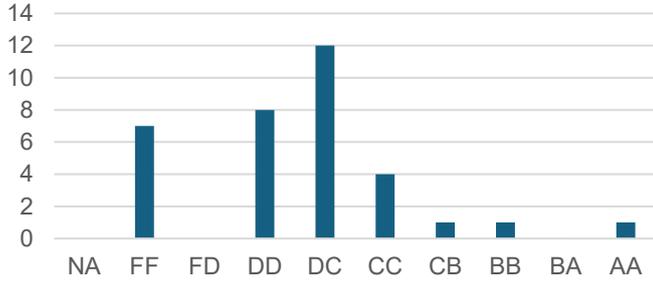
ECTS Table

Content	Number	Hour	Total
Course Duration	14	2	28
Out-of-Class Study	14	4	56
Assignment	2	10	20
Presentation			
Project			

Midterm Exam (Midterm Exam Duration + Midterm Exam Preparation)	1	20	20
Final Exam (Final Exam Duration + Final Exam Preparation)	1	30	30
Total:			174
Total / 30:			174/30=5.80
ECTS Credit:			6

Past Achievements

2024-2025 Fall Semestr
MUH-101 Principles of Accounting



2023-2024 Fall Semestr
MUH-101 Principles of Accounting

