



**Eskişehir Osmangazi University**  
**Faculty of Tourism**  
**Gastronomy and Culinary Arts Course Information Form**

<b>TERM</b>	Spring
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<b>COURSE CODE</b>	271218021	<b>COURSE NAME</b>	General Accounting
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SEMESTER	WEEKLY COURSE HOURS			COURSE			
	Theoretical	Practice	Laboratory	CREDITS	ECTS	TYPE	LANGUAGE
VIII	2	0	0	2	4	CORE () ELECTIVE (X )	Turkish

**COURSE CATEGORY**

Supportive Courses	Basic Vocational	Proficiency/Field	Human, Communication, and Management Skills	Transferable Skills
	X			

**ASSESSMENT CRITERIAS**

	Activity	Number	Percentage (%)
<b>DURING TERM</b>	I. Mid-Term	1	40
	II. Mid-Term		
	Quiz		
	Homework		
	Project		
	Report		
	Other (.....)		
<b>FINAL EXAM</b>		1	60

**PREREQUISITE(S) (IF ANY)**

**COURSE CONTENT**  
 Account concept and the rules of how accounts work, registries and the documents which are used in accounting, Procedure of accounting and the circle of a year in accounting, Short term foreign sources, Long term foreign sources

**COURSE OBJECTIVES**  
 The aim is to teach watching the financial positions, controlling, helping for the decisions of the managements financial works. At the end of the lesson every student will be capable of accounting

**CONTRIBUTION OF THE COURSE TO THE VOCATIONAL TRAINING**  
 Comprehend the basic functions and operations of enterprises functioning accounting system that the ability to make appropriate actions will be contributed to the acquisition of the completion of a holistic education in tourism.

**COURSE OUTCOMES**

- To understand the importance of accounting in management
- To learn how active and passive accounts work and learn the relationship between income statement and the cost accounts
- To understand the process of accounting and the relationship with the other accounting systems
- To be able to keep any managements accounting records. Be aware of the problems and solve them
- To handle how the accounting process works in a management
- To take the account records of any management
- To read the financial structure of the management from the financial charts

**TEXTBOOK(S)**  
 SEVİLENGÜL, O. 2003 Genel Muhasebe, , Gazi Kitabevi, Ankara.

**SUPPORTIVE RESOURCES**  
 YALKIN, Y.K. 2001. Genel Muhasebe- İlkeler Uygulamalar, 12. Baskı, Turhan Kitabevi, Ankara.  
 Genel Muhasebe, Remzi ÖRTEN, Gazi Üniversitesi İİBF Yayınları, Ankara, 2003.

**EQUIPMENTS REQUIRED**

### COURSE OUTLINE

WEEK	SUBJECTS / TOPICS
1	Basic concepts (management, accounting, types of accounting, accounting as a carrier in Turkey.)
2	Account concept and the rules of how accounts work, registries and the documents which are used in accounting)
3	Procedure of accounting and the circle of a year in accounting
4	Account plan, balance and income charts and the accounting of cash actions
5	Accounting of stocks and bonds and the receivables
6	Property actions in managements and accounting of them
7	<b>MID TERM EXAM</b>
8	Deposit, assurance and advance operations, payment voucher and accounting of them
9	Amortization applications
10	Short term foreign sources
11	Long term foreign sources
12	Source accounts
13	Income chart accounts
14	Income-outgoings accounts and closing of the cost accounts
15,16	Final Exam

No.	OUTCOMES	3	2	1
1	Knows and applies concepts, principles and theories in the field of gastronomy and culinary arts.			X
2	Have knowledge about nutrition principles and food science.			X
3	Demonstrates reading, comprehension, speaking and writing skills in a second foreign language at least at the European Language Portfolio B2 general level.			X
4	Communicates effectively in writing, verbally and non-verbally and demonstrates presentation skills.			X
5	Defines, analyzes, synthesizes and evaluates information and data in the field of tourism and gastronomy.			X
6	Knows and applies management theories and practices that can effectively manage a food and beverage business, and acquires entrepreneurial skills.			X
7	Knows social and professional ethical values, evaluates them from a critical perspective and develops appropriate behavior.			X
8	Uses both basic and field-related information and communication technologies and software at an advanced level.			X
9	Gain knowledge about the basic concepts, theories, principles and facts in the field of business and economics.			X
10	Have knowledge about national and international cuisines and apply them.			X
11	Knows and applies food and beverage cost control, menu planning and pricing.		X	
12	Knows all processes related to food and beverage production, from the purchasing stage to the presentation stage, and solves any problems that may arise during these processes.			X
13	Knows and applies national and international legal regulations, professional standards, occupational safety and worker health principles related to the field of work.			X
14	Knows and applies classical and modern production techniques in the field of food and beverage.			X
15	Evaluates food and dishes within the framework of history, geography, culture and nutritional sciences.			X

1:Never. 2:Few. 3:Many.

**Instructor Name :**