



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

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|--|---|---|------------|----------------------------|---|----------------------------------|---|------------|---|
| Course Title | | Corporate Accounting | | | | | | | |
| Course Code | | IYO269 | | Course Level | | Short Cycle (Associate's Degree) | | | |
| ECTS Credit | 3 | Workload | 72 (Hours) | Theory | 3 | Practice | 0 | Laboratory | 0 |
| Objectives of the Course | | To understand the concept of the company and the types of companies, establishment of companies operations, changes in footing, the distribution of profit and loss, mergers, the liquidation, issues such as understanding the application of such replacements | | | | | | | |
| Course Content | | Basic concepts, information about partnership, establishment capital changing and accounting records, profit and loss allocation and purification transactions of collective corporations, establishment, profit and loss allocations, purification transactions of limited partnership, establishment and capital changing process, profit and loss allocations, purifications transactions of limited | | | | | | | |
| Work Placement | | N/A | | | | | | | |
| Planned Learning Activities and Teaching Methods | | | | Explanation (Presentation) | | | | | |
| Name of Lecturer(s) | | | | | | | | | |

Assessment Methods and Criteria

| Method | Quantity | Percentage (%) |
|---------------------|----------|----------------|
| Midterm Examination | 1 | 40 |
| Final Examination | 1 | 70 |

Recommended or Required Reading

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| 1 | Yunus KISHALI, Şirketler Muhasebesi, Beta Basım Yayım Dağıtım. |
| 2 | Yurdakul ÇALDAĞ, Şirketler Muhasebesi, Gazi Kitabevi |

| Week | Weekly Detailed Course Contents | |
|------|---------------------------------|---|
| 1 | Theoretical | Basic concepts, business enterprise and corporation concepts, different kinds of corporations, properties of partnership companies and stock corporations |
| 2 | Theoretical | Properties of unlimited companies, incorporation procedure and entries |
| 3 | Theoretical | Reasons of capital increase and decrease processes, procedure and entries in unlimited companies |
| 4 | Theoretical | Profit and loss sharing, processes, procedure and entries in unlimited companies |
| 5 | Theoretical | Reasons of liquidation, liquidation procedures and liquidation entries in unlimited companies |
| 6 | Theoretical | Properties of limited partnerships, incorporation procedure and entries |
| 7 | Theoretical | Properties of limited companies, incorporation procedure and entries |
| 8 | Theoretical | Reasons of capital increase and decrease, processes, procedure and entries in limited companies |
| 9 | Intermediate Exam | Midterm Exam |
| 10 | Theoretical | Calculating the tax assessment, post closing entries, required procedures for profit and loss sharing, processes and entries for limited companies |
| 11 | Theoretical | Reasons of liquidation, liquidation procedures and liquidation entries in limited companies |
| 12 | Theoretical | Properties of stock joint companies, incorporation procedure and entries |
| 13 | Theoretical | Calculating the tax assessment, post closing entries, required procedures for profit and loss sharing, processes and entries for stock joint companies |
| 14 | Theoretical | Reasons of liquidation, liquidation procedures and liquidation entries in stock joint companies |
| 15 | Final Exam | Final Exam |

Workload Calculation

| Activity | Quantity | Preparation | Duration | Total Workload |
|---------------------|----------|-------------|----------|----------------|
| Lecture - Theory | 14 | 1 | 3 | 56 |
| Midterm Examination | 1 | 6 | 1 | 7 |



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|---|---|---|---|----|
| Final Examination | 1 | 8 | 1 | 9 |
| Total Workload (Hours) | | | | 72 |
| [Total Workload (Hours) / 25*] = ECTS | | | | 3 |
| *25 hour workload is accepted as 1 ECTS | | | | |

Learning Outcomes

| | |
|---|--|
| 1 | Define corporations accounting |
| 2 | Explain relationships between corporations accounting and financial accounting |
| 3 | Perform the accounting transactions relating corporations |
| 4 | Resolve the accounting applications concern the corporations into kinds |
| 5 | To be capable of making company liquidation |

Programme Outcomes (Cooperatives)

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|---|--|
| 1 | Define the problems at micro and macro levels in cooperatives area and gain the ability of solution |
| 2 | Gain the ability of applying accounting transactions in cooperatives and Gain the ability of get and comment of datas in cooperatives area |
| 3 | Gain the ability of executing establishment and functioning of cooperatives and top organizations independently |
| 4 | Gain the ability of create solidarity culture and communication so they can fulfill duties and responsibilities |
| 5 | Gain the ability of applying the knowledges about economics, business, law and communication on cooperatives areas. |
| 6 | Gain the ability of watching, global, international and local cooperatives acts and improvements |

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

| | L1 | L2 | L3 | L4 | L5 |
|----|----|----|----|----|----|
| P1 | 2 | 2 | 3 | 3 | 2 |
| P2 | 3 | 3 | 3 | 4 | 4 |
| P3 | 2 | 4 | 3 | 2 | 2 |
| P4 | 2 | 3 | 3 | 3 | 2 |
| P5 | 4 | 2 | 3 | 4 | 3 |
| P6 | 2 | 4 | 3 | 2 | 2 |

