



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

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|--------------------------------------------------|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------------------------------------------------------------|---|----------------------------------|---|------------|---|
| Course Title | | Corporate Accounting | | | | | | | |
| Course Code | | MUH253 | | Course Level | | Short Cycle (Associate's Degree) | | | |
| ECTS Credit | 3 | Workload | 75 (Hours) | Theory | 1 | Practice | 1 | Laboratory | 0 |
| Objectives of the Course | | The aim of this course is to learn the commercial and legal types and characteristics of companies, to apply the accounting procedures related to establishment, capital changes, profit-loss distribution, mergers and liquidation. For this purpose, students are expected to be able to account for establishment, capital changes, profit taxation, profit and loss distribution, and liquidation. In addition, students are expected to understand the duties, authority and responsibilities of the general assembly, board of directors and supervisory board of capital companies.. | | | | | | | |
| Course Content | | Accounting for establishment, capital changes, profit-loss distribution and liquidation of companies. | | | | | | | |
| Work Placement | | N/A | | | | | | | |
| Planned Learning Activities and Teaching Methods | | | | Explanation (Presentation), Discussion, Case Study, Individual Study, Problem Solving | | | | | |
| Name of Lecturer(s) | | Ins. Baki ERDOĞAN | | | | | | | |

Assessment Methods and Criteria

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

Recommended or Required Reading

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|---|--------------------------------------------------------------------------------------|
| 1 | Ataman, Ü. (2000), Corporate Accounting, Turkmen Bookstore, Istanbul. |
| 2 | Savcı, M. (2009), Corporate Accounting, Murathan Publishing House, Trabzon. |
| 3 | Kavak, Ş. O. (2006) "Corporate Accounting", 1st Edition, Nobel Yayın Dağıtım, Ankara |
| 4 | Güçlü, F. (2003) "Corporate Accounting", Detay Publishing, 1st Edition, Bolu |

| Week | Weekly Detailed Course Contents | |
|------|---------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Theoretical | "Basic concepts, business and company concepts, types of companies, individuals and capital companies features" |
| 2 | Theoretical | " Characteristics, establishment procedures and establishment records of collective companies ""Basic concepts, business and company concepts, types of companies, individuals and capital companies features"" |
| 3 | Theoretical | " ""The reasons, ways of capital increase and reduction in unlimited companies, capital increase transactions and records "" |
| 4 | Theoretical | " Profit and loss distribution, ways, transactions and records in unlimited companies" |
| 5 | Theoretical | " Reasons for liquidation, liquidation procedures, liquidation records in unlimited companies" |
| 6 | Theoretical | " Reasons for liquidation, liquidation procedures, liquidation records in unlimited companies" |
| 7 | Theoretical | " Reasons of liquidation, liquidation procedures, liquidation records and records in unlimited companies" |
| 8 | Intermediate Exam | Mid-term and course review |
| 9 | Theoretical | " Reasons of liquidation, liquidation procedures, liquidation records and records in unlimited companies" |
| 10 | Theoretical | " Reasons of merger, merger transactions, merger records in unlimited companies" |
| 11 | Theoretical | " Reasons of merger, merger transactions, merger records in unlimited companies" |
| 12 | Theoretical | " Properties, establishment procedures and establishment records of joint stock companies" |
| 13 | Theoretical | " The reasons, ways, procedures and records of capital increase and decrease in joint stock companies" |
| 14 | Theoretical | The reasons, ways, procedures and records of capital increase and decrease in joint stock companies |
| 15 | Theoretical | " The reasons, ways, procedures and records of capital increase and decrease in joint stock companies" |
| 16 | Final Exam | Final exam |



Workload Calculation

| Activity | Quantity | Preparation | Duration | Total Workload |
|----------------------------------------------|----------|-------------|----------|----------------|
| Lecture - Theory | 1 | 0 | 28 | 28 |
| Lecture - Practice | 1 | 0 | 7 | 7 |
| Midterm Examination | 1 | 7 | 7 | 14 |
| Final Examination | 1 | 14 | 12 | 26 |
| Total Workload (Hours) | | | | 75 |
| [Total Workload (Hours) / 25*] = ECTS | | | | 3 |
| *25 hour workload is accepted as 1 ECTS | | | | |

Learning Outcomes

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|---|-----------------------------------------------------------------------|
| 1 | Will be able to define and explain the types of corporate accounting. |
| 2 | Comprehend the establishment of a collective company. |
| 3 | It can distribute profit and loss in the collective company. |
| 4 | Carry out liquidation procedures in a collective company |
| 5 | Can grasp the merger process in a collective company. |
| 6 | Cognize the establishment of a joint stock company. |

Programme Outcomes (Accounting and Tax Practises)

| | |
|----|--|
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |

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 | 3 | 2 | 3 | 3 |
| P2 | 3 | 3 | 3 | 3 | 3 |
| P3 | 2 | 2 | 2 | 2 | 2 |
| P4 | 2 | 3 | 3 | 3 | 3 |
| P5 | 4 | 4 | 4 | 4 | 4 |
| P6 | 2 | 2 | 2 | 2 | 2 |
| P7 | 4 | 4 | 4 | 4 | 4 |
| P8 | 3 | 3 | 3 | 3 | 3 |
| P9 | 4 | 4 | 4 | 3 | 4 |
| P10 | 4 | 4 | 4 | 3 | 3 |

