



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Cooprative Accounting							
Course Code		KPO203		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	97 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		To recognize the cooperatives, To comprehend the accounting processes of cooperatives							
Course Content		Basic Concepts, Organization of cooperative society, General Features, General characteristic. Financial and legal organization, Law of cooperative, Establish conditioners of cooperative, Enter into partnership and withdraw from Partnership, Responsibility and right of partnership, Accounting System in the Cooperatives, Account chart, Transactions of establishing, Entrance and exit partnership, Distribution of difference at income and expense and transactions of dissolution, Accounting Applications in the Cooperative Society.							
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

1	KARANLIK, Sebahattin, Kooperatifler ve Muhasebesi, Nobel yayıncılık, Ankara
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Week	Weekly Detailed Course Contents	
1	Theoretical	Definition, Organization of cooperative society, Structure, General characteristic
	Preparation Work	Related chapters in the course book
2	Theoretical	Types of Cooperatives Society
	Preparation Work	Related chapters in the course book
3	Theoretical	Account books for cooperatives and accounting related documents
	Preparation Work	Ders kitabının ilgili bölümü Related chapters in the course book
4	Theoretical	Establishment process of cooperatives and its accounting entry
	Preparation Work	Related chapters in the course book
5	Theoretical	Establishment process of cooperatives and its accounting entry
	Preparation Work	Related chapters in the course book
6	Theoretical	Procedures for members of cooperatives and entering related information in the account
	Preparation Work	Related chapters in the course book
7	Theoretical	Accounting Applications in the Various Cooperatives Society
	Preparation Work	Related chapters in the course book
8	Theoretical	Accounting Applications in the Various Cooperatives Society
	Preparation Work	Related chapters in the course book
9	Preparation Work	Midterm exam
	Intermediate Exam	Midterm exam
10	Theoretical	Taxing statute of cooperatives and accounting practices
	Preparation Work	Related chapters in the course book
11	Theoretical	End of period accounting for cooperatives
	Preparation Work	Related chapters in the course book
12	Theoretical	In cooperative profit / loss distribution
	Preparation Work	Related chapters in the course book
13	Theoretical	Liquidation of cooperative operations
	Preparation Work	Related chapters in the course book



14	Theoretical	Liquidation of cooperative operations
	Preparation Work	Related chapters in the course book
15	Preparation Work	Final exam
	Final Exam	Final exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	3	56
Midterm Examination	1	20	0.5	20.5
Final Examination	1	20	1	21
Total Workload (Hours)				97
[Total Workload (Hours) / 25*] = ECTS				4
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Explain the Accounting systems in the cooperatives
2	Apply the accounting of fiscal nature transactions made by various corporations,
3	Explain the liquidation of cooperative operations
4	Learn about the merger, liquidation and disintegration of cooperatives
5	Analyze the financial statements of cooperatives

