



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

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

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



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

