



**AYDIN ADNAN MENDERES UNIVERSITY
GRADUATE SCHOOL OF SOCIAL SCIENCES
BUSINESS ADMINISTRATION
FINANCE AND ACCOUNTING
FINANCE AND ACCOUNTING MASTERS
COURSE INFORMATION FORM**

Course Title	Advanced Corporate Accounting and Consolidated Statements								
Course Code	İMF508		Course Level		Second Cycle (Master's Degree)				
ECTS Credit	5	Workload	127 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	At the end of this course; By using the basic principles and evaluation methods of accounting applications, it is aimed to teach the accounting of the transactions required from the establishment stage to the liquidation process in accordance with the uniform chart of accounts.								
Course Content	Company Description, Types, Collective Companies, Accounting Practices Related to Collective Companies, Commonly Used Companies, Accounting Applications Related to Commonly Used Companies, Accounting Applications Related to Joint Stock Companies, Limited Liability Companies, Accounting Applications Related to Limited Liabilities, Mergers and Acquisitions.								
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	60

Recommended or Required Reading

1	Yunus Kılısalı, Şirketler Muhasebesi, Beta Yayınları, İstanbul, 2008.
---	-----------------------------------------------------------------------

Week	Weekly Detailed Course Contents	
1	Theoretical	In general, the types and characteristics of the company
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
2	Theoretical	Joint ventures and the related accounting transactions with these companies
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
3	Theoretical	Limited liability companies and the related accounting transactions with these companies
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
4	Theoretical	Corporations and Limited Liability companies, establishment procedures
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
5	Theoretical	Corporations and Limited Liability companies, capital increase transactions
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
6	Theoretical	Corporations and Limited Liability companies, capital reduction procedures
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
7	Theoretical	Corporations and Limited Liability companies, the dividend distribution operations
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
8	Intermediate Exam	Midterm Exam
9	Theoretical	Holding Accounting
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
10	Theoretical	Methods to consolidated financial statements
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
11	Theoretical	Methods to consolidated financial statements



11	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
12	Theoretical	Consolidation applications
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
13	Theoretical	Consolidation applications
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
14	Theoretical	Special Topics in Corporate accounting
	Preparation Work	Yurdakul Çaldağ, Şirketler Muhasebesi, Gazi Kitabevi, Ankara, 2009. Ümit Ataman, Şirketler Muhasebesi, Türkmen Kitabevi, 2000.
16	Final Exam	Final Exam
17	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Midterm Examination	1	25	1	26
Final Examination	1	30	1	31
Total Workload (Hours)				127
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Companies can apply advanced accounting,
2	Consolidation in the financial statements, perform transactions,
3	Companies to find solutions to specific issues in accounting.
4	
5	

Programme Outcomes (Finance and Accounting Masters)

1	To be able to integrate fundamental accounting and auditing knowledge with related branches of the law.
2	To be able to use technical and practical knowledge regarding the establishment and development of cost systems in practice.
3	To be able to consider ethic values and social responsibility in the decisions in business life.
4	Be able to take initiative and solve problems using analytic and creative approaches and manage risks in the changing business conditions.
5	To be able to associate the subtle movements in the securities and organized financial markets with human psychology and analyze the relationship.
6	Be able to improve the system in which he/she is engaged by integrating the theoretical knowledge with practice (be able to understand and interpret the problems of the profession and express ideas in a succinct and precise manner.)
7	To be able to analyze and interpret developments in the derivative products, foreign exchange markets and financial markets and perform transactions using derivative products.
8	To be able to use mathematical and statistical knowledge in order to employ fundamental finance principles in the decision making process. Be able to use econometric models in accounting and finance and testing them using actual data in the finance markets.
9	To be able to recognize the international financial management tools, international financial markets, and intermediary organizations and entities and make use of this knowledge in the financial management of a firm.
10	To be able to evaluate the cause and effect relations of the local and global crisis and be able to make decisions based on knowledge in the conditions of crisis.

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	5	5	5	2	3
P2	3	3	4	3	4
P3	4	4	5	4	5
P4	5	3	5	5	2
P5	4	4	4	2	3
P6	5	4	4	3	3



P7	4	5	4	3	4
P8	4	5	4	4	4
P9	5	4	4	5	2
P10	5	4	4	3	3

