



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

Course Title	Environmental Accounting								
Course Code	İMF511		Course Level		Second Cycle (Master's Degree)				
ECTS Credit	5	Workload	127 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	"The sensitivity of the environment", which is essential for every person in this concept is equally important to businesses. In theory, in a world where everything is perfect, "then she makes you so who is pollution? try to seek answers to the question.								
Course Content	The relationship between accounting and the environment.								
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	Kaya, U., İşletme-Doğal Çevre İlişkilerinin Mali Tablolar Aracılığıyla Raporlanması ve Denetimi, SPK Yayın No:201, Ankara, 2006.
2	Jardins Des Josheph, Çevre Etiği, İmge Yayınları, 2006. Marın Mehmet, Yıldırım Uğur, Çevre Sorunlarına Çağdaş Yaklaşımlar, Beta Basın Yayın, 2004.
3	Kıriloğlu Hilmi, Can Ahmet Vecdi, Çevre Muhasebesi, Değişim Yayınları, Sakarya, 1999.

Week	Weekly Detailed Course Contents	
1	Theoretical	The effect of intensive use of the world's resources, environmental quality
	Preparation Work	Jardins Des Josheph, Çevre Etiği, İmge Yayınları, 2006. Marın Mehmet, Yıldırım Uğur, Çevre Sorunlarına Çağdaş Yaklaşımlar, Beta Basın Yayın, 2004.
2	Theoretical	Right to pollute the environment
	Preparation Work	Jardins Des Josheph, Çevre Etiği, İmge Yayınları, 2006. Marın Mehmet, Yıldırım Uğur, Çevre Sorunlarına Çağdaş Yaklaşımlar, Beta Basın Yayın, 2004.
3	Theoretical	Elements of the polluting industries on the basis of the branches
	Preparation Work	Kıriloğlu Hilmi, Can Ahmet Vecdi, Çevre Muhasebesi, Değişim Yayınları, Sakarya, 1999.
4	Theoretical	Digitization of the factors that cause environmental pollution
	Preparation Work	Kaya, U., İşletme-Doğal Çevre İlişkilerinin Mali Tablolar Aracılığıyla Raporlanması ve Denetimi, SPK Yayın No:201, Ankara, 2006. Özbirecikli, M., Çevre Muhasebesi, Kavramlar, Uygulama Alanları, Araştırma Sonuçları, Naturel Kitap ve Yayıncılık, Ankara,
5	Theoretical	Accounting of the factors that cause environmental pollution
	Preparation Work	Kaya, U., İşletme-Doğal Çevre İlişkilerinin Mali Tablolar Aracılığıyla Raporlanması ve Denetimi, SPK Yayın No:201, Ankara, 2006. Özbirecikli, M., Çevre Muhasebesi, Kavramlar, Uygulama Alanları, Araştırma Sonuçları, Naturel Kitap ve Yayıncılık, Ankara,
6	Theoretical	Damages to the environment "retire"
	Preparation Work	Kaya, U., İşletme-Doğal Çevre İlişkilerinin Mali Tablolar Aracılığıyla Raporlanması ve Denetimi, SPK Yayın No:201, Ankara, 2006. Özbirecikli, M., Çevre Muhasebesi, Kavramlar, Uygulama Alanları, Araştırma Sonuçları, Naturel Kitap ve Yayıncılık, Ankara,
7	Theoretical	Policies of the world's ecology
	Preparation Work	Jardins Des Josheph, Çevre Etiği, İmge Yayınları, 2006. Marın Mehmet, Yıldırım Uğur, Çevre Sorunlarına Çağdaş Yaklaşımlar, Beta Basın Yayın, 2004.
8	Intermediate Exam	Midterm Exam
9	Theoretical	Management of environmental costs
	Preparation Work	Kıriloğlu Hilmi, Can Ahmet Vecdi, Çevre Muhasebesi, Değişim Yayınları, Sakarya, 1999.
10	Theoretical	Profit-making companies, corporate accountability and transparency
	Preparation Work	Kıriloğlu Hilmi, Can Ahmet Vecdi, Çevre Muhasebesi, Değişim Yayınları, Sakarya, 1999.



11	Theoretical	Green Audit
	Preparation Work	Kırlıoğlu Hilmi, Can Ahmet Vecdi, Çevre Muhasebesi, Değişim Yayınları, Sakarya, 1999.
12	Theoretical	Snow maksimizasyonunda environmental impact
	Preparation Work	Jardins Des Josheph, Çevre Etiği, İmge Yayınları, 2006. Marın Mehmet, Yıldırım Uğur, Çevre Sorunlarına Çağdaş Yaklaşımlar, Beta Basın Yayın, 2004.
13	Theoretical	Environmental issues
	Preparation Work	Güncel makaleler
14	Theoretical	Current environmental issues
	Preparation Work	Güncel makaleler
15	Preparation Work	Jardins Des Josheph, Çevre Etiği, İmge Yayınları, 2006. Marın Mehmet, Yıldırım Uğur, Çevre Sorunlarına Çağdaş Yaklaşımlar, Beta Basın Yayın, 2004.
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	Environment for businesses to be legally bound by the measures that should be determined.
2	As an individual, we rape the environment, and how much are we aware of it?
3	Is it an obstacle to development work to take measures with taxes?
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	4	3
P2	4	4	4	3	3
P3	5	4	4	2	3
P4	5	5	5	3	3
P5	5	4	4	5	4



P6	4	4	4	2	2
P7	4	4	4	3	3
P8	4	5	4	4	5
P9	5	4	4	5	2
P10	5	5	5	3	4

