



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

Course Title		Accounting Ethics							
Course Code		İM524		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	127 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Accounting profession, corporate scandals of recent years have highlighted the moral and ethical values. The purpose of this course is to reveal the importance of the accounting profession, the moral and ethical values. In addition, students will choose the profession of accounting ethics, accounting ethics and aims to increase the 'sensitivity.							
Course Content		In this course, basic concepts, moral theories, moral basis of the accounting profession, national and international regulations regarding the ethics of the accounting profession will be discussed in detail.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)									

#### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

#### Recommended or Required Reading

1	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
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Week	Weekly Detailed Course Contents	
1	Theoretical	The Nature of Morality, Introduction to Accounting Profession and Accounting
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
2	Theoretical	Accounting Ethical Behavior: What is Ethics?
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
3	Theoretical	Accounting Ethical Conduct: Ethical Theory
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
4	Theoretical	Accountancy as a Profession
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
5	Theoretical	Principles of Accounting Ethics
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
6	Theoretical	Accounting Ethics Rules
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
7	Theoretical	The Importance of Ethics and the ethics audit
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
8	Intermediate Exam	Midterm Exam
9	Theoretical	Managerial and Financial Accounting Ethics and Morality
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
10	Theoretical	Tax Accounting Ethics and Morality
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
11	Theoretical	Ethics and Morality in Accounting Firms
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
12	Theoretical	Importance of Crises Accountancy Profession
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
13	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
14	Theoretical	Case Study
	Preparation Work	Duska Ronald F., Duska Brenda Shay, Accounting Ethics, Blackwell Publishing, 2003.
16	Final Exam	Final Exam



17	Final Exam	Final Exam
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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	Having knowledge about the structure and development of accounting profession
2	Understand the problems facing the accounting profession, the profession
3	Having knowledge about the arrangements for the accounting profession and ethics,
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	4	5	4	2	2
P2	4	4	4	3	3
P3	4	5	4	5	3
P4	4	5	5	3	4
P5	3	4	5	3	3
P6	4	4	5	3	3
P7	4	4	4	4	5
P8	4	5	4	3	3
P9	5	5	5	3	3
P10	5	5	4	3	3

