



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Accounting Theory							
Course Code		İŞLE611		Course Level		Third Cycle (Doctorate Degree)			
ECTS Credit	5	Workload	127 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Their accounting practices and accounting concepts and principles to teach the way of reflection							
Course Content		The basic concepts of accounting and accounting principles, balance sheet and income statement for each account, these accounts work the same way, and the effects on the basic concepts and principles							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Prof. Feriştah SÖNMEZ							

### Assessment Methods and Criteria

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

### Recommended or Required Reading

1	Akdoğan Nalan, Sevilengül Orhan, Tek Düzen Muhasebe Sistemi Uygulaması, Gazi Kitabevi, Ankara, 2007.
2	Cemalcılar Özgül, Saime Önce, Muhasebenin Kuramsal Yapısı, Eskişehir, 1999.
3	TMSK, Türkiye Muhasebe Standartları, Ankara, 2011.

Week	Weekly Detailed Course Contents	
1	Theoretical	Historical Development of Accounting and Accounting Literature
	Preparation Work	Akdoğan Nalan, Aydın Hamdi, Muhasebe Teorisi, Gazi Yayınları, Ankara, 1984. Cemalcılar Özgül, Saime Önce, Muhasebenin Kuramsal Yapısı, Eskişehir, 1999.
2	Theoretical	Development of Accounting in Turkey
	Preparation Work	Akdoğan Nalan, Aydın Hamdi, Muhasebe Teorisi, Gazi Yayınları, Ankara, 1984. Cemalcılar Özgül, Saime Önce, Muhasebenin Kuramsal Yapısı, Eskişehir, 1999.
3	Theoretical	Types of Accounting Concepts and
	Preparation Work	Akdoğan Nalan, Aydın Hamdi, Muhasebe Teorisi, Gazi Yayınları, Ankara, 1984. Cemalcılar Özgül, Saime Önce, Muhasebenin Kuramsal Yapısı, Eskişehir, 1999.
4	Theoretical	The legislation that gives direction to the application of accounting
	Preparation Work	Akdoğan Nalan, Aydın Hamdi, Muhasebe Teorisi, Gazi Yayınları, Ankara, 1984. Cemalcılar Özgül, Saime Önce, Muhasebenin Kuramsal Yapısı, Eskişehir, 1999.
5	Theoretical	Emergence of Accounting Standards and Studies
	Preparation Work	TMSK, Türkiye Muhasebe Standartları, Ankara, 2011.
6	Theoretical	Interim Financial Reporting
	Preparation Work	Akdoğan Nalan, Aydın Hamdi, Muhasebe Teorisi, Gazi Yayınları, Ankara, 1984. Cemalcılar Özgül, Saime Önce, Muhasebenin Kuramsal Yapısı, Eskişehir, 1999.
7	Theoretical	Changes in Accounting Estimates and Errors
	Preparation Work	Akdoğan Nalan, Aydın Hamdi, Muhasebe Teorisi, Gazi Yayınları, Ankara, 1984. Cemalcılar Özgül, Saime Önce, Muhasebenin Kuramsal Yapısı, Eskişehir, 1999.
8	Intermediate Exam	Midterm Exams
9	Theoretical	Changes in Accounting Estimates and Errors
	Preparation Work	Akdoğan Nalan, Aydın Hamdi, Muhasebe Teorisi, Gazi Yayınları, Ankara, 1984. Cemalcılar Özgül, Saime Önce, Muhasebenin Kuramsal Yapısı, Eskişehir, 1999.
10	Theoretical	Segment Reporting of Financial Reports
	Preparation Work	TMSK, Türkiye Muhasebe Standartları, Ankara, 2011.
11	Theoretical	Investments in associates
	Preparation Work	TMSK, Türkiye Muhasebe Standartları, Ankara, 2011.
12	Theoretical	Effects of Changes in Exchange Rate
	Preparation Work	TMSK, Türkiye Muhasebe Standartları, Ankara, 2011.
13	Theoretical	Standard for Impairment of Assets



13	Preparation Work	TMSK, Türkiye Muhasebe Standartları, Ankara, 2011.
14	Theoretical	Financial Reporting Standards in Turkey
	Preparation Work	TMSK, Türkiye Muhasebe Standartları, Ankara, 2011.
15	Theoretical	Current Issues
	Preparation Work	Current Articles
16	Final Exam	Final Exams
17	Final Exam	Final Exams

**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	Uniform Chart of Accounts and financial regulatory issues, and knowledge of Turkish Tax System,
2	To establish the relationship between theory and practice of accounting,
3	Accounting practices and policies based on the principles of the method used during the learning,
4	
5	

**Programme Outcomes (Business Administration Doctorate)**

1	To be able to do and report scientific research and acquire skills for doing independent work
2	Have ethical sensitivity in planning and carrying out a scientific work
3	Be able to use the qualitative and quantitative research techniques appropriately in scientific work
4	Acquire team working skills to carry out disciplinary and interdisciplinary work
5	Develop competencies for preparing projects for business
6	Acquire skills for initiative, creativity and acting independent
7	Be able to adjust to new circumstances and gain problem solving skills
8	Be able to convey thoughts and suggestions supported by the qualitative and quantitative data effectively to the experts and non-experts of the area using written, verbal and non-verbal communication skills
9	Gain the necessary experience and capabilities for a productive and competent career in teaching and research
10	Be able to select and use the appropriate mathematical and statistical methods in scientific work.

**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	2	3	2	4	3
P2	3	3	1	3	3
P3	4	4	4	3	3
P4	3	5	2	3	3
P5	3	3	2	2	3
P6	2	4	4	2	3
P7	5	3	4	3	4
P8	2	2	2	3	3
P9	2	1	2	3	3
P10	2	2	2	3	3

