



Kastamonu University

DADAY NAFİ AND ÜMİT ÇERİ VOCATIONAL SCHOOL
ACCOUNTING AND TAX APPLICATIONS

MUH12207		CORPORATE ACCOUNTING			
Semester	Course Code	Course Name	L+P	Credit	ECTS
1	MUH12207	CORPORATE ACCOUNTING	3	3	4

Language of Instruction:

Türkçe

Course Level:**Work Placement(s):**

No

Department / Program:

ACCOUNTING AND TAX APPLICATIONS

Course Type:

Zorunlu

Goals:

The aim of this course is to teaching of accounting transactions of the companies

Teaching Methods and Techniques:

In this course, the basic concepts of corporations, companies, organizations, changes in capital, profit and loss dağıtımında focused on their accounting records.

Prerequisites:**Course Coordinator:****Instructors:**

Instructor Aygün Seyhan ZENGİN

Assistants:**Recommended Sources**

Textbook	:	Students should come to course by review of the literature related to course subjects in accordance with the weekly course flows chart.
Resources	:	ÇALDAĞ, Y. (2009) Şirketler Muhasebesi. Ankara: Gazi Kitabevi.,BEKTÖRE, S. & BENLİGİRAY, Y. & AYDIN, D. (2008) Şirketler Muhasebesi. Eskişehir
Documents	:	
Assignments	:	
Exams	:	

Course Category

Mathematics and Basic Sciences	:	10	Education	:	
Engineering	:		Science	:	
Engineering Design	:		Health	:	
Social Sciences	:		Field	:	90

Course Content

Week	Topics	Study Materials	Materials
1	The concept and types of companies.	Lecturer's presentation	Oral presentation
2	The general partnerships and their party transactions, change of capital	Lecturer's presentation	Oral presentation
3	The distribution of profit and loss in general partnerships	Lecturer's presentation	Oral presentation
4	Limited partnerships and their party transactions, change of capital	Lecturer's presentation	Oral presentation
5	The distribution of profit and loss in limited partnerships	Lecturer's presentation	Oral presentation
6	Joint-stock companies and their party transactions	Lecturer's presentation	Oral presentation
7	Exchange of capital in joint-stock companies	Lecturer's presentation	Oral presentation
8	Midterm exam		Classical exam
9	The distribution of profit and loss in joint-stock companies	Lecturer's presentation	Oral presentation
10	The distribution of profit and loss in joint-stock companies	Lecturer's presentation	Oral presentation
11	Companies with limited liability and their party transactions, change of capital	Lecturer's presentation	Oral presentation
12	The distribution of profit and loss in companies with limited liability	Lecturer's presentation	Oral presentation
13	Liquidation of companies, partnerships and corporations	Lecturer's presentation	Oral presentation
14	Merger of companies, partnerships and corporations	Lecturer's presentation	Oral presentation

Course Learning Outcomes**No Learning Outcomes**

C01	The students recognize types of companies
C02	The students can perform accounting operations of general and limited partnerships
C03	The students can perform accounting operations of companies with limited liability and joint-stock companies

Program Learning Outcomes**No Learning Outcome**

P12	Using packaged software
P13	Making company transactions
P11	Identifying cost elements, making cost calculations and recordings
P09	Getting information about commercial law
P10	Making business mathematical operations and calculations
P14	Taking legal transactions, making tax dept and penalty transactions
P18	Making transactions of bank accounting and recordings
P19	Analysing and commenting financial statements
P17	Making transactions of company constitution
P15	Making financial analysis and planning
P16	Distinguishing public economic activities and preparing budget
P08	Analysing macroeconomic transactions and balance evolution
P01	Making accounting transactions and recordings
P02	Making business transactions
P23	Following labour and social security operations
P21	Making stocks and shares transactions and evaluating financial devices
P22	Making accounting audit transactions
P03	Distinguishing principles of economy and making microeconomic analysis
P06	Making vocational mathematical operations
P07	Collecting statistical data, converting them into serials and evaluating their results
P05	Identifying basic law concepts, law systems and types, carrying out law operations
P04	Using Office programs
P20	Distinguishing income types in Turkish Tax System, accounting taxes and arranging proclamation

Assessment		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	14	3	42
Assignments	2	4	8
Presentation	2	4	8
Mid-terms	1	6	6
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	14	14
Total Work Load			120
ECTS Credit of the Course			4

Course Contribution To Program													
Contribution: 1: Very Slight 2:Slight 3:Moderate 4:Significant 5:Very Significant													

	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13
C01	1	3	2	1	2	2	5	2	5	1	3	4	1
C02	1	3	2	1	2	2	5	2	5	1	3	4	1
C03	1	3	2	1	2	2	5	2	5	1	3	4	1