Kastamonu University

DADAY NAFİ AND ÜMİT ÇERİ VOCATIONAL SCHOOL
ACCOUNTING AND TAX APPLICATIONS

MUH12214	CONSTRUCTION ACCOUNTING				
Semester	**Course Code**	**Course Name**	**L+P**	**Credit**	**ECTS**
2	MUH12214	CONSTRUCTION ACCOUNTING	3	3	4

Language of Instruction:
Türkçe
Course Level:

Work Placement(s):
No
Department / Program:
ACCOUNTING AND TAX APPLICATIONS
Course Type:
Seçmeli
Goals:
To learn the documents used at construction area, learn books and financial events,To make accounting processes, calculating the costs.
Teaching Methods and Techniques:
Concept of Building and Construction Companies, Construction Contracting Operations, Construction Contracting Operations Tax Size, Construction Contracting Operations Income Detection Methods, Construction Activities, Cost Factors and Accounting, Construction Contracting Activities, Accounting for Progress Payment and Advances, Accounting Record and Reporting For Construction Business for Contract Type Constructions, Applications of Construction Contracting Activities, Special Construction (Build-Sell) Businesses, Overseas Construction Activities, Minimum Labor.
Prerequisites:

Course Coordinator:
Instructor Güzin AYTEKİN
Instructors:

Assistants:

Recommended Sources

Textbook	:	Students should come to course by review of the literature related to course subjects in accordance with the weekly course flow chart.
Resources	:	Yıldırım, C. Ö., (2007), İnşaat Muhasebesi, Detay Yayıncılık, Ankara.,Usul, H., (2012), İnşaat Muhasebesi, Detay Yayıncılık, Ankara.
Documents	:	
Assignments	:	
Exams	:	

Course Category

Mathmatics and Basic Sciences	:	10	**Education**	:
Engineering	:		**Science**	:
Engineering Design	:		**Health**	:
Social Sciences	:	10	**Field**	: 80

Course Content

Week	Topics	Study Materials	Materials
1	Concept of Building and Construction Companies.	Lecturer's presentation	Oral presentation, Question-Answer.
2	Construction Contracting Operations.	Lecturer's presentation	Oral presentation, Question-Answer.
3	Construction Contracting Operations Tax Size.	Lecturer's presentation	Oral presentation, Question-Answer.
4	Construction Contracting Operations Income Detection Methods.	Lecturer's presentation	Oral presentation, Question-Answer.
5	Construction Contracting Operations Income Detection Methods.	Lecturer's presentation	Oral presentation, Question-Answer.
6	Construction Activities, Cost Factors and Accounting.	Lecturer's presentation	Oral presentation, Question-Answer.
7	Construction Activities, Cost Factors and Accounting.	Lecturer's presentation	Oral presentation, Question-Answer.
8	Construction Contracting Activities, Accounting for Progress Payment and Advances.	Lecturer's presentation	Oral presentation, Question-Answer.
9	Construction Contracting Activities, Accounting for Progress Payment and Advances.	Lecturer's presentation	Oral presentation, Question-Answer.
10	Accounting Record and Reporting For Construction Business for Contract Type Constructions.	Lecturer's presentation	Oral presentation, Question-Answer.
11	Applications of Construction Contracting Activities.	Lecturer's presentation	Oral presentation, Question-Answer.
12	Special Construction (Build-Sell) Businesses.	Lecturer's presentation	Oral presentation, Question-Answer.
13	Overseas Construction Activities.	Lecturer's presentation	Oral presentation, Question-Answer.
14	Minimum Labor.	Lecturer's presentation	Oral presentation, Question-Answer.

Course Learning Outcomes

No	Learning Outcomes
C01	Construction businesses determine.
C02	To carry out the construction contractor.
C03	To learn principles of construction accounting.
C04	To apply uniform chart of accounting and accounting standarts.
C05	To organize documents,books and financial reports.
C06	To understand accounting process at contract type construction and build-sell type construction.
C07	Cost calculation at contract type construction and build-sell type construction.
C08	To calculate labor costs.
C09	Cost calculation for businesses done by subcontractor
C10	To establish record and calculation systems at construction 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 analisys and planning
P16	Distinguishing public economic activities and preparing budget
P08	Analysing macroeconomic transactions and balance evolution
P01	Making accounting transactions and recordigs
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 transactons
P03	Distinguishing principles of economy and making microeconomic analisys
P06	Making vocational mathematical operations
P07	Collecting statistical data, converting them into serials and evaluating their results
P05	Idenifying 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	5	5	25
Presentation	0	0	0
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	2	2
Total Work Load			**112**
ECTS Credit of the Course			**4**

Course Contribution To Program

Contribution: 1: Very Slight 2:Slight 3:Moderate 4:Significant 5:Very Significant