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| **Name of the Course** | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** |
| **Professıonal Law Of Accountıng** |  | 1 | 2+0 | 2 | 3 |
| Prerequisite Courses |  |
| Language of the Courses | Turkish |
| Category of the Course | Departmental Elective |
| Coordinator of the Course |   |
| Lecturer |   |
| Asistants of the Course |   |
| Objective of the Course | Main objective of the course; students have general information about accounting job and related legal regulations  |
| Learning Outputs of the Course | At the end of the course, the student;1. Knows the SMMM and CPA Law No. 3568.
2. Comprehends the subject of SMMM and CPA profession, entry conditions, working procedures and principles, rights and duties.
3. Knows the establishment principles, qualifications and activity limits of SMMM and YMM chambers and TURMOB.
4. Understands the disciplinary regulations to which the members of the profession are subject.
5. Knows the ethical principles to be followed by the members of the profession.
 |
| Content of the Course | This course includes accounting profession and general legal regulations, the accounting professional law numbered 3568. |
| **Weeks** | **Subjects** |
| 1 | Accounting your profession subject and relating to general legal regulations |
| 2 | number 3568 independent accountant financial consultancy and swore financial consultancy law about general aspect information giving |
| 3 | Independent accountant , freelance accountant financial advisor and swore financial your advisors study method and the fundamentals about regulation |
| 4 | Independent accountant , freelance accountant financial advisor and swore financial your advisors study method and the fundamentals about regulation |
| 5 | Independent accountant , freelance accountant financial advisor and swore financial your advisors study method and the fundamentals about regulation |
| 6 | Qualifications and activity limits of chambers of certified public accountants and certified public accountants |
| 7 | Qualifications and activity limits of chambers of certified public accountants and certified public accountants |
| 8 | Association of Chambers of Certified Public Accountants and Certified Public Accountants of Turkey (TURMOB) |
| 9 | Association of Chambers of Certified Public Accountants and Certified Public Accountants of Turkey (TURMOB) |
| 10 | Working procedures and principles regarding the audits to be carried out by SMMM and CPAs |
| 11 | Working procedures and principles regarding the audits to be carried out by SMMM and CPAs |
| 12 | SMMM and YMM law disciplinary regulation |
| 13 | Regulation on ethical principles |
| 14 | Regulation on ethical principles |

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| **Competencies** |
| Students are expected to understand the main topics of this course and use it in their fields and applications  |
| **References** |
|  Arikan Yahya (2019), *Professional Law* , Istanbul Chamber of Certified Public Accountants. Istanbul Ozmen R.2020. *Uniform Account Plan SMMM and CPA Legislation* , Seçkin Publishing . Istanbul |
| **Assessment System** |
| It is stated in the syllabus at the beginning of the semester. |

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| **Learning Outcomes of the Program and Course Matrix Chart** |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| **LO1** | 4 | 5 | 2 | 5 | 2 | 2 | 2 | - | - | 5 | - | 5 |
| **LO2** | 4 | 5 | 2 | 5 | 2 | 2 | 2 | - | - | 5 | - | 5 |
| **LO3** | 4 | 5 | 2 | 5 | 2 | 2 | 2 | - | - | 5 | - | 5 |
| **LO4** | 4 | 5 | 2 | 5 | 2 | 2 | 2 | - | - | 5 | - | 5 |
| **LO5** | 4 | 5 | 2 | 5 | 2 | 2 | 2 | - | - | 5 | - | 5 |
| **LO: Learning Outcomes PO: Program Outcomes** |
| **Contribution****Level** | **1 Very Low** | **2 Low** | **3 Intermediate** | **4 High** | **5 Very High** |

Relevance of Program Outcomes and Course

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Course** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| Professıonal Law of Accountıng | 4 | 5 | 2 | 5 | 2 | 2 | 2 | - | - | 5 | - | 5 |

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