|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Name of the Course** | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** |
| **Construction Accounting** |  | 2 | 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; build of businesses and transactions promotion , build-sell and to the years widespread build of businesses accounting applications , profit or damages \_ and tax their bases detection of your methods is to be taught . |
| Learning Outputs of the Course | At the end of the course, the student;1. Defines the concepts related to construction.
2. Explain the taxation in real estate and construction works.
3. Explain the cost accounting in construction companies.
 |
| Content of the Course |  This course includes concepts related to construction, taxation in real estate and construction business, cost accounting in construction businesses, accounting practices in construction businesses over the years, private construction businesses, construction works in return for flat. |
| **Weeks** | **Subjects** |
| 1 | Construction relating to concepts . |
| 2 | Construction relating to concepts . |
| 3 | Taxation in real estate and construction business. |
| 4 | Taxation in real estate and construction business. |
| 5 | Build in their business cost accounting . |
| 6 | Build in their business cost accounting . |
| 7 | Widespread to the years build accounting applications |
| 8 | Widespread to the years build accounting applications |
| 9 |  Widespread to the years build accounting applications |
| 10 | Private (build-sell) construction companies |
| 11 | Private (build-sell) construction companies |
| 12 | Construction works in return for land (floor). |
| 13 | Construction works in return for land (floor). |
| 14 | An overview. |

|  |
| --- |
| **Competencies** |
|  Students are expected to understand the main topics of this course and use it in their fields and applications. |
| **References** |
| Ekergil Vedat, from Hacıköy Canatay , Şengel Salim and Mr. Halil Cem (2019). *Construction and Real Estate Accounting,* Anadolu University Publication No: 3869, Eskişehir.Şenlik, M., 2015. *Construction Accounting* . Distinguished Publishing House. Ankara. Procedure , H., 2012. *TAS 11 Construction Contracts to the standard By Build Accounting* . Detail Publisher . Ankara |
| **Assessment System** |
| It is stated in the syllabus at the beginning of the semester. |

|  |
| --- |
| **Learning Outcomes of the Program and Course** |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| **LO1** | 4 | 5 | 3 | 5 | 5 | 4 | 2 | - | - | 2 | - | 5 |
| **LO2** | 4 | 5 | 3 | 5 | 5 | 4 | 2 | - | - | 2 | - | 5 |
| **LO3** | 4 | 5 | 3 | 5 | 5 | 4 | 2 | - | - | 2 | - | 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

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Course** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| Construction Accounting | 4 | 5 | 3 | 5 | 5 | 4 | 2 | - | - | 2 | - | 5 |

 |