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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Name of the Course** | | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** | | **Corporate Accounting** | |  | 3 | 3+0 | 3 | 3 | | Prerequisite Courses |  | | | | | | | Language of the Courses | Turkish | | | | | | | Category of the Course | Compulsory | | | | | | | Coordinator of the Course |  | | | | | | | Lecturer |  | | | | | | | Asistants of the Course |  | | | | | | | Objective of the Course | Main objective of the course, students get to know the types of companies, learn how to account for transactions that may occur during the life of the business, such as company establishment, capital increase/decrease, profit/loss transactions, liquidation. | | | | | | | Learning Outputs of the Course | At the end of the course, the student;  1. Recognizes the types of companies.  2. Accounts for establishment and capital transactions in collective , commandite, limited liability companies, joint stock companies and cooperatives.  3.Learns profit/loss transactions in collective, limited partnership, limited liability companies and cooperatives.  4. Learns liquidation transactions in collective , limited , limited, anonymous in companies and in cooperatives. | | | | | | | Content of the Course | This course includes types of companies, legal structures, establishment, capital increase and reduction transactions of collectives, limited partnerships, limited liability companies and cooperatives, accounting for profit and loss distribution, liquidation procedures and accounting in companies. | | | | | | | **Weeks** | **Subjects** | | | | | | | 1 | Company types and legal structures | | | | | | | 2 | Establishment , capital increasing and decreasing transactions in collective companies | | | | | | | 3 | Profit and loss distribution and accounting in collective companies | | | | | | | 4 | Establishment , capital increasing and decreasing transactions in commandite companies | | | | | | | 5 | Profit and loss distribution and accounting in commandite companies | | | | | | | 6 | Establishment , capital increasing and decreasing transactions in limited companies | | | | | | | 7 | Profit and loss distribution and accounting in limited companies | | | | | | | 8 | Anonymous companies establishment transactions and accounting | | | | | | | 9 | Anonymous companies capital increasing and decreasing transactions | | | | | | | 10 | Profit and loss distribution and accounting in anonymous companies | | | | | | | 11 | Establishment , capital increasing and decreasing transactions in cooperatives | | | | | | | 12 | Profit and loss distribution and accounting in cooperatives | | | | | | | 13 | Liquidation transactions and accounting | | | | | | | 14 | Liquidation transactions and accounting | | | | | |  |  | | --- | | **Competencies** | | Students are expected to understand the main topics of this course and use it in their fields and applications. | | **References** | | Anadolu University Open Education Faculty Publications (2019). *Corporate Accounting* , Anadolu University Publication No 2887, E-ISBN 978-975-06-3113-9  Ataman, U. (2000). *Corporate Accounting* , Eskisehir: Seçkin Publishing.  Otlu, F. (2008). *Corporate Accounting* , Bursa: Pegasus Bookstore.  Teke, C., 2017. *Corporate Accounting . Nobel Publishing.* Ankara  Türedi , H. and Dinç, E., 2011. *Corporate Accounting . Derya Publishing House.* Trabzon | | **Assessment System** | | It is stated in the syllabus at the beginning of the semester. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Learning Outcomes of the Program and Course Matrix Chart** | | | | | | | | | | | | | | | | | | |  | **PO1** | **PO2** | | **PO3** | **PO4** | | **PO5** | **PO6** | | **PO7** | **PO8** | | **PO9** | **PO10** | | **PO11** | **PO12** | | **LO1** | 5 | 5 | | 2 | 5 | | 2 | - | | - | - | | 3 | - | | 3 | 5 | | **LO2** | 5 | 5 | | 2 | 5 | | 2 | - | | - | - | | 3 | - | | 3 | 5 | | **LO3** | 5 | 5 | | 2 | 5 | | 2 | - | | - | - | | 3 | - | | 3 | 5 | | **LO4** | 5 | 5 | | 2 | 5 | | 2 | - | | - | - | | 3 | - | | 3 | 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** | | Corporate Accounting | 5 | 5 | 2 | 5 | 2 | - | - | - | 3 | - | 3 | 5 | |