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| SYLLABUS  Institute of Social Sciences | | | | | | | | | | | | | | |
| Course Code | | | **Course Title** | | | | | | **Credits** | | | | ECTS Value | |
| MAN 645 | | | Accounting Theory | | | | | | 3 (3-0-3) | | | | 8 | |
| Prerequisite Courses: | | | None | | | | | | | | | | | |
| Course Language: | | | Turkish | | | **Course Delivery Mode:** | | | | Face to Face | | | | |
| Course Type and Level: | | | Compulsory/1.Year/Spring Semester- Level 6 | | | | | | | | | | | |
| Instructor's Title, Name, and Surname | | | | | | **Course Hours** | | | **Office Hours** | | | Contact | | |
| Dr. Canol Kandemir | | | | | | Tu: 9.40 -12.30 | | | Tu: 14-16 | | | ckandemir@cag.edu.tr | | |
| Course Coordinator: | | | Dr. Canol Kandemir | | | | | | | | | | | |
| Course Objective  Students learn to assess major ideas, concepts and principles underlying the practice of accounting from a critical point of view. | | | | | | | | | | | | | | |
| Course Learning Outcomes | Upon successful completion of this course, the student will be able to; | | | | | | | | | Relations | | | | |
| Program Outcomes | | | | Net Contribution |
| 1 | | detect and report the failures of financial accounting. | | | | | | | 9 & 7 & 3 | | | | 5 & 5 & 4 |
| 2 | | determine and report the causality between financial accounting and misstatements and its repercussions. | | | | | | | 9 & 7 | | | | 5 & 5 |
| 3 | | relate accounting with economics and politics as social practice. | | | | | | | 9 & 7 | | | | 5 & 5 |
| 4 | | recognise the presence of alternatives in accounting and turn to these alternatives, and weigh the pros and cons of accounting practices. | | | | | | | 9 & 7 | | | | 5 & 5 |
| Course Content: | | | Having understood accounting as a social, political, economic and institutional practice it mainly focuses on how an accounting reality can be formed in accordance with the economic reality. | | | | | | | | | | | |
| Course Schedule (Weekly Plan) | | | | | | | | | | | | | | |
| Week | | **Topic** | | | | | **Preparation** | | | | Teaching Methods and Techniques | | | |
| 1 | | Introduction to Accounting Theory | | | | | Supplementary Reference Ch. 1 | | | | Instructor Presentation & Group Discussions | | | |
| 2 | | Accounting Theory and Research | | | | | Supplementary Reference Ch. 2 | | | | Instructor Presentation & Group Discussions | | | |
| 3 | | Institutional Structure | | | | | Supplementary Reference Ch. 3 | | | | Instructor Presentation & Group Discussions | | | |
| 4 | | Postulates, Concepts and Principles | | | | | Supplementary Reference Ch. 5 | | | | Instructor Presentation & Group Discussions | | | |
| 5 | | Conceptual Framework | | | | | Supplementary Reference Ch. 7 | | | | Instructor Presentation & Group Discussions | | | |
| 6 | | The Economics of Accounting Regulations | | | | | Supplementary Reference Ch. 4 | | | | Instructor Presentation & Group Discussions | | | |
| 7 | | Accounting in a Socio-Political and Economic Environment | | | | | Textbook Ch. 1 | | | | Instructor Presentation & Group Discussions | | | |
| 8 | | Midterm Exam | | | | | Previous Chapters | | | | - | | | |
| 9 | | Midterm Exam | | | | | Previous Chapters | | | | - | | | |
| 10 | | Accounting Standard Setting | | | | | Textbook Ch. 2 | | | | Instructor Presentation & Group Discussions | | | |
| 11 | | One Dimensional Accounting | | | | | Textbook Ch. 3 | | | | Instructor Presentation & Group Discussions | | | |
| 12 | | Abuse of Accounting for Corruption | | | | | Textbook Ch. 4 | | | | Instructor Presentation & Group Discussions | | | |
| 13 | | Abuse of Accounting in Turkey | | | | | Textbook Ch. 5 | | | | Instructor Presentation & Group Discussions | | | |
| 14 | | Abuse of Accounting in the USA | | | | | Textbook Ch. 6 | | | | Instructor Presentation & Group Discussions | | | |
| 15 | | Fight against Abuse of Accounting | | | | | Textbook Ch. 7 | | | | Instructor Presentation & Group Discussions | | | |
| 16 | | Possibility of a Multidimensional Accounting | | | | | Textbook Ch. 8 | | | | Instructor Presentation & Group Discussions | | | |
| 17 | | Final Exam | | | | | Previous Chapters | | | | - | | | |
| 18 | | Final Exam | | | | | Previous Chapters | | | | - | | | |
| Course Resources | | | | | | | | | | | | | | |
| Textbook: | | | | “Muhasebe İmgesi ve Gerçekliği”, Canol Kandemir, Gazi Kitabevi, Aralık 2018, ISBN 978-605-344-858-7. | | | | | | | | | | |
| Recommended References: | | | | “Accounting Theory", Harry I. Wolk- James L. Dodd-John J. Rozyki, Sage Publications, 2008, ISBN 978-1-4129-5345-0. | | | | | | | | | | |
| Course Assessment and Evaluation | | | | | | | | | | | | | | |
| Activities | | | | **Number** | **Percentile** | | | Notes | | | | | | |
| Midterm Exam | | | | 1 | 25% | | |  | | | | | | |
| Quizzes | | | |  |  | | |  | | | | | | |
| Project | | | | - | - | | |  | | | | | | |
| Assignment | | | | 1 | 25% | | |  | | | | | | |
| Presentation | | | | - | - | | |  | | | | | | |
| Portfolio | | | | - | - | | |  | | | | | | |
| Final | | | | 1 | 50% | | |  | | | | | | |
| ECTS Table | | | | | | | | | | | | | | |
| Content | | | | | **Number** | | | **Hours** | | | | | Total | |
| Course Duration | | | | | 14 | | | 3 | | | | | 42 | |
| Out-of-Class Study | | | | | 20 | | | 3 | | | | | 60 | |
| Assignment | | | | | 1 | | | 40 | | | | | 40 | |
| Presentation | | | | | - | | | - | | | | | - | |
| Project | | | | | - | | | - | | | | | - | |
| Midterm Exam (Midterm Exam Duration + Midterm Exam Preparation) | | | | | 1 | | | 45 | | | | | 45 | |
| Final Exam (Final Exam Duration + Final Exam Preparation) | | | | | 1 | | | 45 | | | | | 45 | |
| Total: | | | | | | | | | | | | | 232 | |
| Total / 30: | | | | | | | | | | | | | 232/30=7,7 | |
| ECTS Credit: | | | | | | | | | | | | | 8 | |

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| Past Term Achievements | |
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