

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.ed u.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

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|--------------------------------|--|
| 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% | |

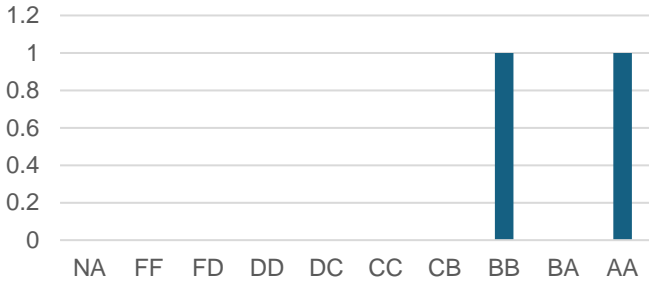
ECTS Table

| 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 |

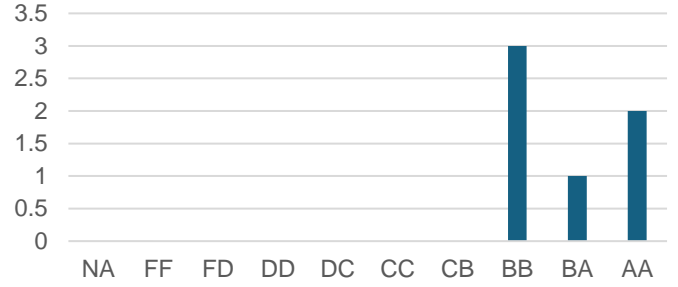


Past Term Achievements

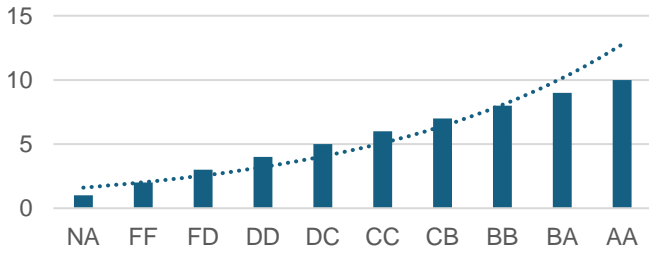
2023-2024 Spring Semester
Man 645 Accounting Theory



2024-2025 Spring Semester
Man 645 Accounting Theory



2025-2026 Spring Semester
Man 645 Accounting Theory



2023-2027 Spring Semester
Man 645 Accounting Theory

