

# ACCOUNTING OF CONSTRUCTION BUSINESS

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|------|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| 1    | Course Title:                                           | ACCOUNTING OF CONSTRUCTION BUSINESS                                                                                                     |                                                                                                    |
| 2    | Course Code:                                            | MVUS007                                                                                                                                 |                                                                                                    |
| 3    | Type of Course:                                         | Optional                                                                                                                                |                                                                                                    |
| 4    | Level of Course:                                        | Short Cycle                                                                                                                             |                                                                                                    |
| 5    | Year of Study:                                          | 2                                                                                                                                       |                                                                                                    |
| 6    | Semester:                                               | 4                                                                                                                                       |                                                                                                    |
| 7    | ECTS Credits Allocated:                                 | 3.00                                                                                                                                    |                                                                                                    |
| 8    | Theoretical (hour/week):                                | 1.00                                                                                                                                    |                                                                                                    |
| 9    | Practice (hour/week):                                   | 2.00                                                                                                                                    |                                                                                                    |
| 10   | Laboratory (hour/week):                                 | 0                                                                                                                                       |                                                                                                    |
| 11   | Prerequisites:                                          | --                                                                                                                                      |                                                                                                    |
| 12   | Language:                                               | Turkish                                                                                                                                 |                                                                                                    |
| 13   | Mode of Delivery:                                       | Face to face                                                                                                                            |                                                                                                    |
| 14   | Course Coordinator:                                     | Dr. Öğr. Üyesi MELTEM ALTIN                                                                                                             |                                                                                                    |
| 15   | Course Lecturers:                                       | MYO'ların Yönetim Kurullarının görevlendirdiği öğretim elemanları                                                                       |                                                                                                    |
| 16   | Contact information of the Course Coordinator:          | meltemaltin@uludag.edu.tr<br>B.U.Ü. Orhaneli MYO<br>0(224)294 26 86                                                                     |                                                                                                    |
| 17   | Website:                                                |                                                                                                                                         |                                                                                                    |
| 18   | Objective of the Course:                                | To learn the documents used at construction area, learn books and financial events,To make accounting processes, calculating the costs. |                                                                                                    |
| 19   | Contribution of the Course to Professional Development: | To ensure that accounting procedures can be applied in the construction industry.                                                       |                                                                                                    |
| 20   | Learning Outcomes:                                      |                                                                                                                                         |                                                                                                    |
|      |                                                         | 1                                                                                                                                       | To learn principles of construction accounting.                                                    |
|      |                                                         | 2                                                                                                                                       | To understand the differences between contract type construction and build-sell construction types |
|      |                                                         | 3                                                                                                                                       | To apply uniform chart of accounting and accounting standards.                                     |
|      |                                                         | 4                                                                                                                                       | To organize documents,books and financial reports.                                                 |
|      |                                                         | 5                                                                                                                                       | To understand accounting process at contract type construction and build-sell type construction.   |
|      |                                                         | 6                                                                                                                                       | Cost calculation at contract type construction and build-sell type construction.                   |
|      |                                                         | 7                                                                                                                                       | To calculate labor costs                                                                           |
|      |                                                         | 8                                                                                                                                       | Cost calculation for businesses done by subcontractor                                              |
|      |                                                         | 9                                                                                                                                       | To establish record and calculation systems at construction companies.                             |
|      |                                                         | 10                                                                                                                                      | To make end-of-period processes.                                                                   |
| 21   | Course Content:                                         |                                                                                                                                         |                                                                                                    |
|      |                                                         | <b>Course Content:</b>                                                                                                                  |                                                                                                    |
| Week | Theoretical                                             | Practice                                                                                                                                |                                                                                                    |
| 1    | Description and accounting principles.                  | Accounting definitions specific to construction companies                                                                               |                                                                                                    |
| 2    | Documents, books, financial reports,trial balance.      | Sample documents, books, trial balance and financial statements specific to construction companies                                      |                                                                                                    |

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| 3  | The accounting process for contract type constructions.                                                          | Example applications |
| 4  | The accounting process for build-sell type constructions.                                                        | Example applications |
| 5  | Labor and other costs for for contract type constructions.                                                       | Example applications |
| 6  | Accounting processes, advance and progress payment for contract type constructions.                              | Example applications |
| 7  | Accounting process for subcontractor business for contract type constructions.                                   | Example applications |
| 8  | Monograph solution                                                                                               | Example applications |
| 9  | Monograph solution                                                                                               | Example applications |
| 10 | End-of term accounting, income calculation, to to allocate the general expenses for contract type constructions. | Example applications |
| 11 | To define proceed and construction contracts for contract type constructions.                                    | Example applications |
| 12 | Accounting record and reporting for construction business for contract type constructions.                       | Example applications |
| 13 | Accounting and costs at build-sell construction types.                                                           | Example applications |
| 14 | Activity and order based systems at construction.                                                                | Example applications |

|                                                                |                                    |                                                                                                                                                    |                 |                        |
|----------------------------------------------------------------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|------------------------|
| 22                                                             | Textbooks, References and/or Other | 1) References and/or other sources: Mehmet SENLİK                                                                                                  |                 |                        |
| Activites                                                      |                                    | Number                                                                                                                                             | Duration (hour) | Total Work Load (hour) |
| Theoretical                                                    | Assesment                          | 14                                                                                                                                                 | 2.00            | 28.00                  |
| Practicals/Labs                                                |                                    | 0                                                                                                                                                  | 0.00            | 0.00                   |
| Self study and preperation                                     | R                                  | 14                                                                                                                                                 | 1.00            | 14.00                  |
| Homeworks                                                      |                                    | 2                                                                                                                                                  | 9.00            | 18.00                  |
| Quiz                                                           | 0                                  | 0.00                                                                                                                                               | 0.00            | 0.00                   |
| Projects                                                       |                                    | 0                                                                                                                                                  | 0.00            | 0.00                   |
| Field Studies                                                  |                                    | 0                                                                                                                                                  | 0.00            | 0.00                   |
| Final Exam                                                     | 1                                  | 15.00                                                                                                                                              | 15.00           | 15.00                  |
| Midterm exams                                                  |                                    | 0                                                                                                                                                  | 0.00            | 0.00                   |
| Others                                                         |                                    | 0                                                                                                                                                  | 0.00            | 0.00                   |
| Contribution of Term (Year) Learning Activities to Final Exams |                                    | 40.00                                                                                                                                              | 15.00           | 15.00                  |
| Total Work Load                                                |                                    |                                                                                                                                                    |                 | 90.00                  |
| Contribution of Final Exam to Success Grade                    |                                    | 15.00                                                                                                                                              |                 | 3.00                   |
| Total work load/ 30 hr                                         |                                    |                                                                                                                                                    |                 | 3.00                   |
| ECTS Credit of the Course                                      |                                    |                                                                                                                                                    |                 | 3.00                   |
| Measurement and Evaluation Techniques Used in the Course       |                                    | Measurement and evaluation is carried out according to the principles of Bursa uludag University Associate and Undergraduate Education Regulation. |                 |                        |

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| 24 | <b>ECTS / WORK LOAD TABLE</b> |
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| 25  | CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS |     |     |     |     |     |     |     |     |      |      |      |      |      |      |      |
|-----|---------------------------------------------------------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|
|     | PQ1                                                           | PQ2 | PQ3 | PQ4 | PQ5 | PQ6 | PQ7 | PQ8 | PQ9 | PQ10 | PQ11 | PQ12 | PQ13 | PQ14 | PQ15 | PQ16 |
| ÖK1 | 4                                                             | 4   | 2   | 3   | 5   | 1   | 1   | 2   | 1   | 1    | 1    | 1    | 0    | 0    | 0    | 0    |
| ÖK2 | 3                                                             | 4   | 3   | 2   | 2   | 3   | 2   | 2   | 1   | 1    | 1    | 1    | 0    | 0    | 0    | 0    |
| ÖK3 | 4                                                             | 3   | 3   | 5   | 2   | 5   | 2   | 2   | 2   | 1    | 1    | 1    | 0    | 0    | 0    | 0    |

|                                                       |            |   |   |       |   |   |          |   |   |        |   |   |             |   |   |   |
|-------------------------------------------------------|------------|---|---|-------|---|---|----------|---|---|--------|---|---|-------------|---|---|---|
| ÖK4                                                   | 3          | 5 | 3 | 2     | 2 | 1 | 1        | 5 | 2 | 1      | 1 | 1 | 0           | 0 | 0 | 0 |
| ÖK5                                                   | 5          | 3 | 3 | 2     | 2 | 2 | 1        | 2 | 2 | 1      | 1 | 1 | 0           | 0 | 0 | 0 |
| ÖK6                                                   | 5          | 5 | 3 | 1     | 3 | 2 | 1        | 2 | 2 | 1      | 1 | 1 | 0           | 0 | 0 | 0 |
| ÖK7                                                   | 3          | 4 | 2 | 2     | 1 | 2 | 1        | 2 | 2 | 1      | 1 | 1 | 0           | 0 | 0 | 0 |
| ÖK8                                                   | 3          | 5 | 3 | 1     | 1 | 3 | 1        | 2 | 1 | 1      | 1 | 1 | 1           | 0 | 0 | 0 |
| ÖK9                                                   | 4          | 5 | 3 | 2     | 1 | 2 | 2        | 1 | 1 | 1      | 1 | 1 | 0           | 0 | 0 | 0 |
| ÖK10                                                  | 3          | 4 | 5 | 2     | 1 | 2 | 1        | 2 | 1 | 1      | 1 | 1 | 0           | 0 | 0 | 0 |
| LO: Learning Objectives    PQ: Program Qualifications |            |   |   |       |   |   |          |   |   |        |   |   |             |   |   |   |
| Contribution Level:                                   | 1 very low |   |   | 2 low |   |   | 3 Medium |   |   | 4 High |   |   | 5 Very High |   |   |   |