

ACCOUNTING OF CONSTRUCTION BUSINESS

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:	Öğr. Gör. ADEM YILDIRIM	
15	Course Lecturers:		
16	Contact information of the Course Coordinator:	ayildirim@uludag.edu.tr, 538 2834400	
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:		
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:		
		Course Content:	
Week	Theoretical	Practice	
1	Description and accounting principles.		
2	Documents, books, financial reports, trial balance.		
3	The accounting process for contract type constructions.		

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

22	Textbooks, References and/or Other Materials:	1) References and/or other sources: Mehmet ŞENLİK İnşaat Muhasebesi, Maliye Hukuk Yayınları,2011, Mehmet ŞENLİK,
----	---	--

Activities		Number	Duration (hour)	Total Work Load (hour)
TERM LEARNING ACTIVITIES		NUMBER	WEIGHT	
Theoretical		14	2.00	28.00
Practicals/Labs		0	0.00	0.00
Self study and preparation	0	0.00	1.00	14.00
Homeworks		2	9.00	18.00
Final Exam	1	6.00	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		1	15.00	15.00
Contribution of Term (Year) Learning Activities to		4	0.00	0.00
Others		0	0.00	0.00
Contribution of Final Exam to Success Grade		6	15.00	15.00
Total Work Load				90.00
Total work load/ 30 hr				3.00
Measurement and Evaluation Techniques Used in the				
ECTS Credit of the Course				3.00

24	ECTS / WORK LOAD TABLE
----	------------------------

[illegible]

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