

ACCOUNTING OF CONSTRUCTION BUSINESS

1	Course Title:	ACCOUNTING OF CONSTRUCTION BUSINESS	
2	Course Code:	MVUS036	
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 B.U.Ü. Orhaneli MYO 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:		
		Course Content:	
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	

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.		

24	ECTS / WORK LOAD TABLE
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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	0	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			