

AGRICULTURAL ENTERPRISES ACCOUNTING

1	Course Title:	AGRICULTURAL ENTERPRISES ACCOUNTING	
2	Course Code:	MVUS050	
3	Type of Course:	Optional	
4	Level of Course:	Short Cycle	
5	Year of Study:	2	
6	Semester:	3	
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:	None	
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Öğr.Gör. NURİYE ŞEBNEM ÖZCAN	
15	Course Lecturers:	Meslek Yüksekokulları Yönetim Kurullarının görevlendirdiği öğretim elemanları.	
16	Contact information of the Course Coordinator:	B.U.Ü. Karacabey MYO Karacabey/ BURSA Tel: 0 (224) 2942662 / 61645 E-mail: sebnemozcan@uludag.edu.tr	
17	Website:		
18	Objective of the Course:	To provide students with the skills to keep accounting records by obtaining the necessary data from agricultural enterprises.	
19	Contribution of the Course to Professional Development:	To know the agricultural sector closely. To be able to apply the accounting process for agricultural enterprises.	
20	Learning Outcomes:		
		1	Getting to know the agricultural sector closely.
		2	The importance of accounting and accounting records in agricultural enterprises.
		3	To be able to apply the accounting process of agricultural enterprises.
		4	Determination and accounting of costs in agricultural enterprises.
		5	Government incentives in the agricultural sector and taxation of agricultural profits.
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21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	
1	Accounting and Agricultural Accounting concept	Accounting and Agricultural Accounting concept	
2	Agribusiness concept and functions	Agribusiness concept and functions	

3	Inventory and valuation in agricultural enterprises	Inventory and valuation in agricultural enterprises
4	Depreciation in agricultural enterprises	Depreciation in agricultural enterprises
5	Agricultural Production Records (physical records)	Agricultural Production Records (physical records)
6	Agricultural Production Records (financial records-single registration system)	Agricultural Production Records (financial records-single registration system)
7	Agricultural Production Records	Agricultural Production Records
8	Course repetition and midterm	Course repetition and midterm
9	Term-end accounting transactions	Term-end accounting transactions
10	Analysis of accounting records (business analysis)	Analysis of accounting records (business analysis)
11	Analysis of accounting records (analysis of production activities)	Analysis of accounting records (analysis of production activities)
12	Important cost factors in agricultural products	Important cost factors in agricultural products
13	Methods used to calculate the cost of agricultural products	Methods used to calculate the cost of agricultural products
14	Taxation of agricultural earnings	Taxation of agricultural earnings

22	Textbooks, References and/or Other Materials:	Sydney, J., Stoneberg, E., 1986. Farm Accounting and Business Analysis, Iowa State.
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23	Assesment	
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TERM LEARNING ACTIVITIES		NUMBER	WEIGHT		
Activites			Number	Duration (hour)	Total Work Load (hour)
Theoretical			14		
Final Exam	1		60.00	1.00	14.00
Practicals/Labs			14	2.00	28.00
Self study and preparation			0	0.00	0.00
Contribution of Term (Year) Learning Activities to			40.00		
Homeworks			1	6.00	6.00
Projects			0	0.00	0.00
Contribution of Final Exam to Success Grade			60.00	0.00	0.00
Field Studies			0	0.00	0.00
Midterm exams			1	18.00	18.00
Measurement and Evaluation Techniques Used in the				Measurement and evaluation is carried out according to	
Others			0	0.00	0.00
Final Exams			1	Undergraduate Education Regulation.	24.00
ECTS / WORK LOAD TABLE					
Total Work Load					90.00
Total work load/ 30 hr					3.00
ECTS Credit of the Course					3.00

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	1	0	1	0	0	0	0	0	0	0	1	0	0	0	0	0
ÖK2	4	0	3	0	0	0	0	0	0	0	1	0	0	0	0	0
ÖK3	5	0	4	0	0	0	0	0	0	0	1	0	0	0	0	0
ÖK4	5	0	4	0	0	0	0	0	0	0	1	0	0	0	0	0

ÖK5	5	0	4	0	0	0	0	0	0	0	0	5	0	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																	
Contrib ution Level:	1 very low			2 low			3 Medium			4 High			5 Very High				