

INFLATION ACCOUNTING

1	Course Title:	INFLATION ACCOUNTING	
2	Course Code:	MVUS142	
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:	None	
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Öğr. Gör. Dr. GÖKHAN BERK ÖZBEK	
15	Course Lecturers:	Meslek Yüksekokulları Yönetim Kurullarının görevlendirdiği öğretim elemanları	
16	Contact information of the Course Coordinator:	Öğr. Gör. Dr. Gökhan Berk ÖZBEK gbozbek@uludag.edu.tr	
17	Website:		
18	Objective of the Course:	To explore the concept of inflation, help students understand its causes and its effects on businesses; to teach the impact of inflation accounting practices on businesses' financial statements from both a tax perspective and the perspective of financial statement users	
19	Contribution of the Course to Professional Development:	To have knowledge about inflation accounting in businesses	
20	Learning Outcomes:		
		1	To have theoretical knowledge about the causes and effects of inflation and understand the reasons for the necessity of inflation accounting
		2	To apply the reflection of the inflation effect on accounting data and financial statements
		3	To interpret the changes in financial statements under inflation adjustments from a taxation perspective
		4	To interpret the changes in financial statements under inflation adjustments from the perspective of financial statement users and savers
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21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	
1	The concept of inflation and its causes	The application of the subject that is theoretically explained	

2	Analysis of changes in inflation rates over the years in Turkey and their causes	The application of the subject that is theoretically explained
3	The effects of inflation on accounting and businesses	The application of the subject that is theoretically explained
4	Definition, content, and models of inflation accounting	The application of the subject that is theoretically explained
5	The necessity of inflation accounting practices	The application of the subject that is theoretically explained
6	Companies and accounting items subject to inflation adjustments	The application of the subject that is theoretically explained
7	The impact of inflation accounting on financial statements	The application of the subject that is theoretically explained
8	The impact of inflation accounting on financial statements	The application of the subject that is theoretically explained
9	Implementation of inflation accounting in Turkey	The application of the subject that is theoretically explained
10	Implementation of inflation accounting in Turkey	The application of the subject that is theoretically explained
11	The impact of inflation accounting practices on different types of companies (manufacturing, trade, services)	The application of the subject that is theoretically explained
12	Interpretation of the effects of inflation accounting on businesses' balance sheets	The application of the subject that is theoretically explained
13	Interpretation of the effects of inflation accounting on businesses' income statements	The application of the subject that is theoretically explained
14	Examination of the changes caused by inflation accounting in financial ratios from an investor's perspective	The application of the subject that is theoretically explained
22	Textbooks, References and/or Other Materials:	Inflation Accounting, Asst. Prof. Yusuf Dinç, Yakup Akkaya, Ekin Publishing, 2023 Inflation Accounting from All Aspects and Application Examples, CPA Faruk Taşyürek, Ekin Publishing, 2024
23	Assesment	
TERM LEARNING ACTIVITIES		
	NUMBER	WEIGHT
Midterm Exam	1	30.00
Quiz	0	0.00
Home work-project	1	10.00
Final Exam	1	60.00
Total	3	100.00
Contribution of Term (Year) Learning Activities to Success Grade		40.00
Contribution of Final Exam to Success Grade		60.00
Total		100.00
Measurement and Evaluation Techniques Used in the Course		Measurement and Evaluation is carried out according to the principles of Bursa Uludağ University Associate and Undergraduate Education Regulation.
24	ECTS / WORK LOAD TABLE	

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	1.00	14.00
Practicals/Labs	14	2.00	28.00
Self study and preperation	0	0.00	0.00
Homeworks	1	6.00	6.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	18.00	18.00
Others	0	0.00	0.00
Final Exams	1	24.00	24.00
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	5	0	5	0	0	0	0	0	0	0	4	0	0	0	0	0
ÖK2	5	0	5	0	0	0	0	0	0	0	5	0	0	0	0	0
ÖK3	5	0	5	0	0	0	0	0	0	0	4	0	0	0	0	0
ÖK4	5	0	5	0	0	0	0	0	0	0	4	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			