

GOVERNMENTAL ACCOUNTING

1	Course Title:	GOVERNMENTAL ACCOUNTING
2	Course Code:	MAL3202
3	Type of Course:	Optional
4	Level of Course:	First Cycle
5	Year of Study:	3
6	Semester:	6
7	ECTS Credits Allocated:	5.00
8	Theoretical (hour/week):	3.00
9	Practice (hour/week):	0.00
10	Laboratory (hour/week):	0
11	Prerequisites:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Doç.Dr. TOLGA DEMİRBAŞ
15	Course Lecturers:	
16	Contact information of the Course Coordinator:	E-posta: tolga@uludag.edu.tr Telefon: 0 224 294 11 41 Adres: Uludağ Üniversitesi İİBF Maliye Bölümü Oda No 411 Görükle Kampüsü / BURSA
17	Website:	
18	Objective of the Course:	The theoretical foundations of public accounting that carries out the functions of registering, classifying, summarizing, analyzing and commenting about the assets, commitments, expenditures and revenues used while presenting the public services; giving general information about the characteristic and functioning of public accounting in Turkey as well as the new approaches in this field worldwide.
19	Contribution of the Course to Professional Development:	
20	Learning Outcomes:	
	1	To be able to explain the differences of public accounting from commercial accounting
	2	To be able to explain the relationship between public budget and public accounting
	3	To be able to criticize the negative sides of budget-based traditional cash-based accounting
	4	To be able to give examples about the benefits which accruals accounting brings to public sector
	5	To be able to list prerequisites which are necessary for effectively adapting accruals accounting to public sector
	6	To be able to explain reorganization which is carried out in the field of public accounting in Turkey and the factors which cause this
	7	To be able to give examples about how to make an entry into basic public accounts in Turkey
	8	To be able to explain the problems which are faced in the field of public accounting in Turkey
	9	
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21	Course Content:	

	Course Content:				
Week	Theoretical		Practice		
1	The definition of public accounting, its importance, features, scope, functions, commercial accounting and its differences from national accounting				
2	Classical and modern views related to public accounting and public accounting systems				
3	Methods used in the accounts of public accounting, its superiority and faults				
4	The developments in the field of public accounting in the world, the factors necessitate transition to accruals based public account and the New Zealand Case				
5	The problems experienced in the field of public accounting in the 1990s and reorganization process				
6	General principles of accounting system envisaged by Public Financial Management and Control Law No. 5018 and other legislation				
7	The relationships between public accounting system and analytical budget classification and multi-year budgeting in Turkey				
8	The concept, principles and standards of public accounting in Turkey				
Activites			Number	Duration (hour)	Total Work Load (hour)
Theoretical assets and short-term foreign resources			14	3.00	42.00
Practicals/Labs			0	0.00	0.00
Self study and preparation			14	2.00	28.00
Homeworks			0	0.00	0.00
Projects			0	0.00	0.00
Field Studies			0	0.00	0.00
Midterm Exams			1	20.00	20.00
Others			1	30.00	30.00
Final Exams			1	25.00	25.00
Total Work Load					145.00
Total work load/ 30 hr					4.83
ECTS Credit of the Course					5.00
			Yayınları No 276, Ankara. SİPAHİ, Barış, Serhat YANIK & Cevdet TOPAL (2007). Devlet Muhasebesi, Nobel Yayın Dağıtım, Ankara. SOYLU, Hülya (2004). Uluslararası Çalışmalar Işığında Tahakkuk Esaslı Devlet Muhasebe ve Raporlama Sisteminin Kamu Maliyesi Yönetiminde Önemi, Maliye Bakanlığı, Ankara. Genel Yönetim Muhasebe Yönetmeliği, 08.06.2005 Tarih ve 25839 Sayılı Resmi Gazete.		
23	Assesment				
TERM LEARNING ACTIVITIES			NUMBER	WEIGHT	

Midterm Exam	1	40.00
Quiz	0	0.00
Home work-project	0	0.00
Final Exam	1	60.00
Total	2	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		
24	ECTS / WORK LOAD TABLE	

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	0	0	0	3	0	3	3	3	3	0	0	0	0	0
ÖK2	1	0	0	0	0	3	0	3	3	3	3	0	0	0	0	0
ÖK3	1	0	0	0	0	3	0	3	3	3	3	0	0	0	0	0
ÖK4	1	0	0	0	0	3	0	3	3	3	3	0	0	0	0	0
ÖK5	1	0	0	0	0	3	0	3	3	3	3	0	0	0	0	0
ÖK6	1	0	0	0	0	3	0	3	3	3	3	0	0	0	0	0
ÖK7	1	0	0	0	0	3	0	3	3	3	3	0	0	0	0	0
ÖK8	1	0	0	0	0	3	0	3	3	3	3	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			