MUDTZ537 - SOCIAL ACCOUNTING AND ITS APPLICATIONS - Sosyal Bilimler Enstitüsü - İşletme Ana Bilim Dalı

General Info

Objectives of the Course

The aim of the course is to discuss social approaches to accounting and to form opinions on controversial issues in accounting.

Course Contents

This course will cover the presentation of financial statements, accounting and cultural dimensions, accounting values, environmental accounting, and social responsibility approaches in auditing.

Recommended or Required Reading

Articles on the weekly topic will be provided as resources for students.

Planned Learning Activities and Teaching Methods

Lecture, Discussion, Report Preparation and/or Presentation, Case Study, Problem Solving

Recommended Optional Programme Components

Scientific Articles

Presentation Of Course

Face to face

Dersi Veren Öğretim Elemanları

Assoc. Prof. Dr. Eda Köse

Program Outcomes

1. It explains the concept of social responsibility in accounting.
2. They approach accounting from a social perspective and can discuss it from that point of view.
3. They may have knowledge about social responsibility accounting.

Weekly Contents

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	P
1	Yanık, S., & Türker, İ. (2012). Developments in sustainability and social responsibility reporting (Integrated Reporting). Istanbul University Faculty of Political Sciences Journal, (47).		Lecture, Discussion, Question and Answer	The Conceptual Development of Social Accounting and its Break from Traditional Accounting	
2	https://asmmmo.org.tr/userfiles/others/files/MeslekEtigiKitabi.pdf		Explain, discuss the topic with examples.	Professional Ethics, Social Responsibility, and Public Interest	
3	Yelgen, E. (2022). A STUDY ON GREEN ACCOUNTING AND APPLICATION EXAMPLES. Journal of Management Sciences, (Special Issue), 100-126.		Explain, discuss the topic with examples	Environmental Costs and Green Accounting Practices	
4	Özulucan, A. (2022). Comparative Examination of Provisions, Contingent Liabilities, and Contingent Assets and Accounting Practices within the Framework of TMS-37. Ömer Halisdemir University Journal of Faculty of Economics and Administrative Sciences, 15(2), 399-418.		Explain, discuss the topic with examples.	Accounting for Provisions and Environmental Liabilities (IAS 37)	
5	https://www.bdo.global/getmedia/e60dafd8-451b-4510-9480-34f18e81baba/ISRB-2023-03-IFRS-S1-and-IFRS-S2.pdf.aspx https://www.pwc.com/ng/en/assets/pdf/ifrs-sustainability-standards-s1-and-s2.pdf		Explain, discuss the topic with examples.	Global Sustainability Reporting Standards (IFRS S1)	
6	https://www.ir-impact.com/2024/07/will-ifrs-s1-and-s2-help-make-esg-reporting-easier-and-more-meaningful/		Explain, discuss the topic with examples.	Climate Disclosures and Emissions Reporting (IFRS S2)	

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	P
7	https://taysad.org.tr/Uploads/BilgiBankasi/110920251008466turkiye-surdurulebilirlik-raporlama-standartlari-tsrs-bilgilendirme-raporu-2025.pdf https://www.qsi.com.tr/wp-content/uploads/2025/03/TSRS.pdf		Explain, discuss the topic with examples.	Turkish Sustainability Reporting Standards (TSRS) and Scope of Application	
8				Midterm Exam	
9	https://www.qsi.com.tr/dogrulama/gri-surdurulebilirlik-raporlama/ https://cimpactpro.com/blog/gri-standartlari-nelerdir		Explain, discuss the topic with examples.	Global Reporting Initiative (GRI) Standards and Implementation Steps	
10	https://www.socar.com.tr/uploads/raporlar/SOCAR-Turkiye-Entegre-Raporu-2023.pdf		Explain, discuss the topic with examples.	Integrated Reporting (IR) and Value Creation Process	
11	Kıncal, A., & Afşar, K. E. (2025). Searching for Methodology in Social Impact Management and Measurement: A Comparative Evaluation of the Social Return on Investment (SROI) Method. International Journal of Social and Economic Studies, 6(1), 387-408.		Explain, discuss the topic with examples.	Social Return on Investment (SROI) Analysis and Calculation Methods	
12	Khalilov, T. (2020). The Phenomenon of Social Responsibility in Enterprises: An Examination within the Scope of the SA 8000 Standard (Master's thesis, Dokuz Eylul University (Turkey). AYDEMİR, M. 2. WHAT IS THE SA 8000 STANDARD?. Enterprises and Social Responsibility, 99. https://www.nvgcert.com/sa-8000-social-responsibility-management-system/		Explain, discuss the topic with examples.	Social Auditing, SA8000 and Assurance Standards	
13	Özçelik, F. (2025). THE ROLE OF ACCOUNTANTS IN ACHIEVING THE SUSTAINABLE DEVELOPMENT GOALS. Journal of Accounting and Finance Reviews, 8(1), 199-212. Kırbaşoğlu, Z. (2024). Sustainability, ESG Reporting and SME Awareness: A Field Study (Master's thesis, Marmara University (Turkey)).		Lecture notes, questions and answers.	The Sustainability Journey in SMEs and the Role of the Accountant	
14	https://www.petkim.com.tr/assets/uploads/raporlar/Petkim_Entegre_Faaliyet_Raporu_2024.pdf https://www.borsaistanbul.com/files/faaliyet-raporu-2024.pdf		Lecture notes, questions and answers.	Best Practice Examples from Türkiye and Around the World (Case Studies)	
15	Şenel, S. A. (2025). New Perspectives in the Accounting Profession. International Journal of Current Social Sciences, 4(2), 84-93. file:///C:/Users/Admin/Dropbox/My%20PC%20(DESKTOP-8NLKEO8)/Desktop/11%20(1).pdf		Lecture notes, questions and answers.	Muhasebenin Geleceği, Dijitalleşme ve "Yeşil Yakalı" Meslek Mensubu	

Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	2,00
Final	1	2,00
Ders Öncesi Bireysel Çalışma	14	3,00
Ara Sınav Hazırlık	8	2,00
Final Sınavı Hazırlık	14	2,00
Derse Katılım	14	3,00
Ders Sonrası Bireysel Çalışma	14	3,00

Assesments

Activities	Weight (%)
Vize	40,00
Final	60,00

İşletme Ana Bilim Dalı / MUHASEBE VE DENETİM (YL) (TEZSİZ) (İKİNCİ ÖĞRETİM) X Learning Outcome Relation

	P.O. 1	P.O. 2	P.O. 3	P.O. 4	P.O. 5	P.O. 6	P.O. 7	P.O. 8	P.O. 9	P.O. 10	P.O. 11	P.O. 12	P.O. 13
L.O. 1			3					2					1
L.O. 2			3					2					1
L.O. 3			3					2					1

Table :

P.O. 1 : Finansal muhasebe ve yönetim muhasebesi prensiplerini anlamak ve uygulamak.

P.O. 2 : Denetim süreçlerini planlamak, yürütmek ve raporlamak.

P.O. 3 : Uluslararası finansal raporlama standartlarını uygulamak.

P.O. 4 : Mali analiz tekniklerini kullanarak işletme performansını değerlendirmek.

P.O. 5 : Finansal karar verme süreçlerini analiz etmek ve yönlendirmek.

P.O. 6 : Mesleki iletişim becerilerini ve sunum yeteneklerini geliştirmek

P.O. 7 : Mali tabloları hazırlamak, yorumlamak ve analiz etmek.

P.O. 8 : Vergi mevzuatını anlamak ve uygulamak.

P.O. 9 : Maliyet muhasebesi yöntemlerini kullanmak ve maliyet analizi yapmak.

P.O. 10 : İç kontrol sistemlerini tasarlamak ve değerlendirmek.

P.O. 11 : Finansal riskleri tanımlamak ve yönetmek.

P.O. 12 : İşletme etiği ve mesleki standartları anlamak ve uygulamak.

P.O. 13 : Mali analiz tekniklerini kullanarak işletme performansını değerlendirmek.

L.O. 1 : Muhasebede sosyal sorumluluk kavramını açıklayabilir.

L.O. 2 : Muhasebeye sosyal açıdan yaklaşır ve bu açıdan tartışabilir.

L.O. 3 : Sosyal sorumluluk muhasebesi hakkında bilgi sahibi olabilir.