

## General Info

## Objectives of the Course

This course aims to enable students to gain ethical awareness and to question, evaluate and analyze ethical problems encountered in professional activities.

## Course Contents

In this course, the comparison of ethics and moral concepts, the basic concepts of moral philosophy, the process of moral development and theories to explain moral development, moral theories, types of ethics, profession and professional ethics, ethical and unethical behavior in business life, ethics in accounting profession legislation, unethical accounting practices and their effects will be discussed.

## Recommended or Required Reading

Menşure Kolçak (2023), Professional Ethics (For All Fields), Ekin Publishing House. Sami Karacan (2014), The Concept of Ethics and Accounting Professional Ethics, Umuttepe Publishing. Sökmen, A. (2016). Professional ethics (organizational and managerial ethics, corporate social responsibility). Detay Publishing. Başpınar, N. Ö., & Çakıroğlu, D. (2014). Professional ethics. Nobel Academic Publishing.

## Planned Learning Activities and Teaching Methods

Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method

## Recommended Optional Programme Components

It is recommended that students come to class having reviewed the previous topic.

## Instructor's Assistants

Zümrüt ÇELEBİ

## Presentation Of Course

The course will be given as an oral presentation in a classroom environment.

## Dersi Veren Öğretim Elemanları

Inst. Dr. Zümrüt Çelebi

## Program Outcomes

1. Students define basic concepts of ethics and morality.
2. Students' knowledge and awareness of the importance and necessity of ethics and professional ethics develop.
- 3.
4. Students gain the ability to act in accordance with ethical principles and rules.
5. Students will learn about efforts to regulate professional accounting ethics.

## Weekly Contents

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical
1	Ethics and Morality Başpınar ve Çakıroğlu (2017), pp.1-30	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	Ethics and Morality
2	Fundamental Concepts of Moral Philosophy <a href="https://dokumanapi.bys.subu.edu.tr/File/2022/10/5/f761fb30-d2d7-4e08-a37a-f54d03e11d5d.pdf">https://dokumanapi.bys.subu.edu.tr/File/2022/10/5/f761fb30-d2d7-4e08-a37a-f54d03e11d5d.pdf</a>	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	Fundamental Concepts of Moral Philosophy
3	The Process of Moral Development and Moral Development Theories Sökmen , 2016, pp. 1-11	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	The Process of Moral Development and Moral Development Theories
4	Types of Ethics: Normative, Meta, Descriptive and Applied Ethics Kolçak, 2023, pp. 8-10	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	Types of Ethics: Normative, Meta, Descriptive and Applied Ethics
5	Philosophical Dimension of Professional Ethics: Teleological and Deontological Theories	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	Moral Theories

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical
6	Ethical and Unethical Behaviors in Business Life Sökmen, 2016, pp. 67-99	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	Ethical and Unethical Behaviors in Business Life
7	Ethical and Unethical Behaviors in Business Life Sökmen, 2016, pp. 67-99	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	Ethical and Unethical Behaviors in Business Life
8	Concepts of Profession and Professional Ethics Kolçak, 2023, pp.73-125	NONE		Concepts of Profession and Professional Ethics
9	Accounting and Ethics in the Accounting Profession	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	Accounting and Ethics in the Accounting Profession
10	ETHICS IN THE ACCOUNTING PROFESSION AND ETHICALLY RELATED STUDIES Karacan,2014 , pp.96-108	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	ETHICS IN THE ACCOUNTING PROFESSION AND ETHICALLY RELATED STUDIES
11	Ethics in Professional Law No. 3568 Karacan,2 014, ss.108-112	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	Ethics in Professional Law No. 3568
12	Ethics in Regulations Issued by TÜRMOB KARacan, 2014, ss.112-120	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	Ethics in Regulations Issued by TÜRMOB
13	Compulsory Professional Decision Regarding the Professional Ethics Rules of SM, SMMM, YMM <a href="https://www.turmob.org.tr/Arsiv/FCKEditor/userfiles/file/Yonetmelik_MMKarari_Yasa_10_4_2018/5-Meslek%20Ahlak%20Kur_Mec_Mes_Kar_.pdf">https://www.turmob.org.tr/Arsiv/FCKEditor/userfiles/file/Yonetmelik_MMKarari_Yasa_10_4_2018/5-Meslek%20Ahlak%20Kur_Mec_Mes_Kar_.pdf</a>	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	Compulsory Professional Decision Regarding the Professional Ethics Rules of SM, SMMM, YMM
14	The Impact of Unethical Accounting Practices <a href="https://www.becker.com/blog/cpe/the-dark-side-of-financial-reporting-unethical-accounting-practices">https://www.becker.com/blog/cpe/the-dark-side-of-financial-reporting-unethical-accounting-practices</a> <a href="https://crowjack.com/blog/strategy/ethical-issues-in-workplace/unethical-accounting-practices">https://crowjack.com/blog/strategy/ethical-issues-in-workplace/unethical-accounting-practices</a> <a href="https://corporatefinanceinstitute.com/resources/accounting/top-accounting-scandals/">https://corporatefinanceinstitute.com/resources/accounting/top-accounting-scandals/</a>	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	The Impact of Unethical Accounting Practices
15	The Impact of Unethical Accounting Practices <a href="https://www.becker.com/blog/cpe/the-dark-side-of-financial-reporting-unethical-accounting-practices">https://www.becker.com/blog/cpe/the-dark-side-of-financial-reporting-unethical-accounting-practices</a> <a href="https://crowjack.com/blog/strategy/ethical-issues-in-workplace/unethical-accounting-practices">https://crowjack.com/blog/strategy/ethical-issues-in-workplace/unethical-accounting-practices</a> <a href="https://corporatefinanceinstitute.com/resources/accounting/top-accounting-scandals/">https://corporatefinanceinstitute.com/resources/accounting/top-accounting-scandals/</a>	NONE	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Self Study Method	The Impact of Unethical Accounting Practices

## Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	1,00
Final	1	1,00
Derse Katılım	14	2,00
Ders Öncesi Bireysel Çalışma	14	1,00
Ders Sonrası Bireysel Çalışma	14	1,00
Ara Sınav Hazırlık	3	4,00
Final Sınavı Hazırlık	3	6,00
Ev Ödevi	2	1,00

## Assesments

Activities	Weight (%)
Ara Sınav	40,00
Final	60,00

## Muhasebe ve Vergi Bölümü / MUHASEBE VE VERGİ UYGULAMALARI 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	5	1	3	2	2	1	1	1					
L.O. 2	5	1	3	2	2	1	1	1					
L.O. 3	5	3	3	2	2	2	1	1					
L.O. 4	5	3	3	2	2	2	1	1					
L.O. 5	5	3	3	4	2	2	1	1					

Table :

- P.O. 1 :** Muhasebe ve finans alanı ile ilgili yazılım ve uygulamaları kullanır.
- P.O. 2 :** Muhasebe mesleğinin temel ilkelerinin ve mesleki etik değerlerinin bilincinde, meslekte nitelikli eleman olma sorumluluğuna sahiptir.
- P.O. 3 :** Ticari hayatta kullanılan defterleri ve belgeleri mevzuata uygun usul ve esaslara göre işler.
- P.O. 4 :** Sayısal ve istatistiksel araştırma becerisi ve düşünme yeteneğine sahiptir, stratejik yaklaşım geliştirebilme becerisi ve kamu kaynaklarının etkin ve verimli kullanımını sağlar.
- P.O. 5 :** Mesleği ile ilgili mevzuatı takip eder ve temel hukuk bilgilerine sahiptir.
- P.O. 6 :** Analitik düşünme, bilişim teknolojileri başta olmak üzere işletmeciliğin çağdaş yöntem ve teknolojilerini kullanır.
- P.O. 7 :** Muhasebe ve vergi işlemlerinin işletmeler açısından önemi, kapsamı, işletmelerin finansal rasyo ve tabloları hakkında teorik bilgilere sahip olur ve bu bilgileri yorumlayabilir.
- P.O. 8 :** Muhasebe ve verginin fonksiyonlarını ve temel ilkelerini kavrayabilme yeteneğine sahip olur.
- P.O. 9 :** Alanıyla ilgili uygulamaları, gereksinimleri, yenilikleri kavrayabilme ve iş yaşamı süresince ortaya çıkabilecek problemler karşısında analitik düşünme ve çözüm üretebilme yeteneğine sahip olur.
- P.O. 10 :** Türk dilinin temel özellikleri hakkında bilgiye sahip olur.
- P.O. 11 :** Alanının gerektirdiği yazılım ve uygulamalar ile birlikte bilişim ve iletişim teknolojilerini kullanır.
- P.O. 12 :** Alanında yeterli olacak düzeyde yabancı dil bilgisine sahip olur.
- P.O. 13 :** Atatürk ilkeleri ve inkılapları konusunda bilgiye sahip olur ve Cumhuriyetin temel değerlerini benimser.
- L.O. 1 :** Öğrenciler etik ve ahlak ile ilgili temel kavramları tanımlar.
- L.O. 2 :** Öğrencilerin etik ve meslek etiğinin önemi ve gerekliliği hakkında bilgi ve farkındalıkları gelişir.
- L.O. 3 :** Öğrenciler meslek hayatında etik dışı davranışların sonuçlarını açıklayabilir.
- L.O. 4 :** Öğrenciler etik ilke ve kurallara uygun davranma becerisi kazanır.
- L.O. 5 :** Öğrenciler muhasebe meslek etiğini düzenlemeye yönelik çalışmalar hakkında bilgi sahibi olur.