

**Course Profile**  
**Department of Management / Accounting and Audit Program**

Course Number: MAN 462	Course Title: Inflation Accounting		
Required / Elective: Elective	Pre / Co-requisites: -		
Catalog Description: An introduction to inflation accounting, fundamentals, historical cost accounting, inflation and the general price level, constant purchasing power accounting, current value accounting, capital maintenance concepts and real terms accounting.	Textbook / Required Material: Inflation Accounting: An Introduction to the Debate, Geoffrey Whittington, Cambridge Studies in Management.		
Course Structure / Schedule: <b>(3+0+0) 3 / 6 ECTS</b>			
<p>Extended Description:</p> <p>The course focuses on the concept of inflation accounting, impact of inflation on corporate financial statements and techniques of inflation accounting – replacement cost and current purchasing power. The course also highlights human resource accounting concept and approaches. Inflation and general price level, constant purchasing power accounting, current value accounting, capital maintenance concepts and real terms accounting are the other topics of this course.</p>			
Design content: None	Computer usage: None		
<p>Course Outcomes:</p> <p>By the end of this course, students will be able to:</p> <ol style="list-style-type: none"> <li>1. Identify the impact of inflation on financial statements and accounting tools.</li> <li>2. Understand the importance of human resource accounting on the companies' success.</li> <li>3. Examine the impact of purchasing power on accounting systems.</li> </ol>			
<p>Recommended reading:</p> <ul style="list-style-type: none"> <li>- Inflation accounting: a guide for the accountant and the financial analyst, Sidney Davidson, Clyde P. Stickney, Roman L. Weil, McGraw Hill, 1976.</li> </ul>			
Teaching methods: Lectures, Problem solving, quizzes and assignments, midterm and final exam			
<p>Assessment methods:</p> <p>Midterm Exam : %40</p> <p>Quizzes/Assignment : %15</p> <p>Final Exam : %45</p>			
Student Workload/ECTS (European Credit Transfer System) Tableau:			
Activity:	Number:	Duration (hour):	Total Workload (hour):
Pre- reading	14	3	42

Lectures	14	3	42
Assignments	6	3	18
Quizzes	5	3	15
Midterm	1	16	16
Final Examination	1	17	17
TOTAL: 150 hours / 25 = 6 ECTS			
Prepared by: Staff		Revision Date: 10.2012	