TUI	RKEY FINANCIAL REI		NG AND TURKISH ACCOUNTING						
	I		NDARDS						
1	Course Title:	TURKEY FINANCIAL REPORTING AND TURKISH ACCOUNTING STANDARDS							
2	Course Code:	IMD5102	2						
3	Type of Course:	Compuls	sory						
4	Level of Course:	Second	Cycle						
5	Year of Study:	1							
6	Semester:	2							
7	ECTS Credits Allocated:	6.00							
8	Theoretical (hour/week):	3.00							
9	Practice (hour/week):	0.00							
10	Laboratory (hour/week):	0							
11	Prerequisites:								
12	Language:	Turkish							
13	Mode of Delivery:	Face to	face						
14	Course Coordinator:	Dr. Ögr.	Üyesi ŞÜKRÜ DOKUR						
15	Course Lecturers:								
16	Contact information of the Course Coordinator:	Dr.Öğr.Üyesi Şükrü DOKUR sukrudokur@uludag.edu.tr Tel: 0224 29 41046							
17	Website:								
18	Objective of the Course:	Giving detailed information about accounting applications according to UMS/ IFRS, TMS/ TFRS and KOBI TFRS.							
19	Contribution of the Course to Professional Development:	Gaining the ability to prepare and read financial statements according to International Accounting Standards							
20	Learning Outcomes:								
		1	Able to explain developing process of International Accounting Standartds.						
		2	Able to list basic concepts related to International Financial Reporting Standards.						
		3	Able to perform accounting applications in according with International Accounting Standards.						
		4	Gain ability to prepare financial statements in according with International Accounting Standards.						
		5	Able to design an evaluation about differences between IFRS / TFRS and tax applications.						
		6							
		7							
		8							
		9							
		10							
21	Course Content:		•						
147		Co	ourse Content:						
	Theoretical		Practice						
1	Developing Process of International Accounting Standards.								
2	International Accounting and Conce Framework.	ptual							

3	Accure Accord						ng									
4	Change Standa					cation	by									
5	Invento	ries.														
6	Propert	y, Plar	t and I	Equip	ment.											
7	Intangil	ole Ass	ets.													
8	Impairn	nent of	Assets	S.												
9	Non-Cu Discont		Assets	Held f	or Sale	e and										
10	Provision Conting			it Liab	ilities a	and										
11	Non-Cu Discont		Assets	Held f	or Sale	e and										
12	Accounabout A					d Erro	ors									
13	The Ca	se afte	r the F	Report	ing Pe	riod.										
14	Genera	l evalu	ation													
22	Textboo Materia	es an	d/or O	ther		ve 20 TM	Ümit Gücenme Gençoğlu, Türkiye Muhasebe Standartları ve Uygulamalar, Türkmen Kitabevi, İstanbul, 2007.• Uluslararası Muhasebe Standartları ile Uyumlu TMS, Türkiye Muhasebe Standartları Kurulu, TMSK Yayınları: 3, Fersa Matbaası, Ankara, 2008.•									
Activit	Assesn es	nent						I	Numb	ωr		Dura	tion (hour)	Total V	Vork
/ CUVIC	Activites									,C1		Duio	(1011	· / I	Load (hour)	
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	rolects of Term (Year) Learning Activities to ield Studies								0						0.00	
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Others	hers											0.00			0.00	
Final Exams Measurement and Evaluation Techniques Used in the								e Re	lative	evalua	tion svs	50.00 tem (R	ES)		50.00	
Total Work Load															174.00	
To 2 4 w	o24iw EQTSi//3WORK LOAD TABLE												5.80			
ECTS (Credit of	the Co	ourse												6.00	
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ÖK2	5	0	0	3	3	0	0	0	0	0	0	5	0	0	0	0
ÖK3	4	0	0	0	0	5	0	0	0	0	0	5	0	0	0	0

ÖK4

ÖK5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contrib ution Level:	1 '	very		т	ning C	bjec	1	s P Medi			m Qu 4 Higl	alifica n	itions		y High	