TUI	RKEY FINANCIAL REI		NG AND TURKISH ACCOUNTING								
			NDARDS								
1	Course Title:	TURKEY FINANCIAL REPORTING AND TURKISH ACCOUNTING STANDARDS									
2	Course Code:	IMD5102	2								
3	Type of Course:	Compuls	Compulsory								
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	_earning 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									
	Occurs Control	10									
21	Course Content:		- Contant								
١٨/- ١	Theoretical	Co	ourse Content:								
	Theoretical		Practice								
1	Developing Process of International Accounting Standards.										
2	International Accounting and Conce Framework.	ptual									

3	Accure Accordi						ng										
4	Change Standa					cation	by										
5	Invento	ries.															
6	Propert	y, Plan	t and I	Equip	ment.												
7	Intangik	le Ass	ets.														
8	Impairn	nent of	Assets	S.													
9	Non-Cu Discont		ssets	Held f	or Sale	e and											
10	Provision Conting			it Liab	ilities a	and											
11	Non-Cu Discont		ssets	Held f	or Sale	e and											
12	Accoun about A					d Erro	ors										
13	The Ca	se afte	r the R	eport	ing Pe	riod.											
14	Genera	l evalu	ation														
22	Textboo Materia	eferenc	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.•									
	Assesm	nent						I	Numb	or		Dura	tion (	hour)	Total M	/ork	
ACTIVIT	Activites								Numb	GI		Dura	111011	· / I	Total Work Load (hour)		
Theore	tical					0		old	lA			3.00			42.00		
-,	als/Labs								0			0.00			0.00		
Selfstu	idy and	orepera	ation			1		10	100.00						42.00		
Homew									1			40.00	40.00				
<b>Etolest</b>	Sution of	Term (	Year)	Learn	ina Act	ivities	to	06	0.00			0.00	0.00			0.00	
	Graph Control of Term (Year) Learning Activities to ield Studies								0						0.00		
<b>Wichterno</b>	U <del>(P</del> XAPI TO)E	Final E	xam to	Suc	cess G	rade		100	0.00			0.00			0.00		
Others	hers											0.00			0.00		
Final E	Final Exams Measurement and Evaluation Techniques Used in the								lative	evalua	tion svs	50.00 tem (R	ES)		50.00		
Total Work Load															174.00		
To <b>24</b> w	6241 w ECTS1/3WORK LOAD TABLE												5.80				
ECTS (	Credit of	the Co	ourse												6.00		
25			CON	TRIE	BUTIO	N OI			_	OUTC	_	S TO I	PROC	SRAM	ME		
	PQ	1 PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ1 0	PQ11	PQ12	PQ1	PQ14	PQ15	PQ16	
ÖK1	5	0	0	3	3	0	0	0	0	0	0	5	0	0	0	0	
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 1	itions		y High	