

# ACCOUNTING STANDARDS

1	Course Title:	ACCOUNTING STANDARDS
2	Course Code:	MVUS013
3	Type of Course:	Optional
4	Level of Course:	Short Cycle
5	Year of Study:	2
6	Semester:	4
7	ECTS Credits Allocated:	3.00
8	Theoretical (hour/week):	1.00
9	Practice (hour/week):	2.00
10	Laboratory (hour/week):	0
11	Prerequisites:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Doç. Dr. GÜLSÜN İŞSEVEROĞLU
15	Course Lecturers:	Meslek Yüksekokulları Yönetim Kurullarının görevlendirdiği öğretim elamanları
16	Contact information of the Course Coordinator:	Program Başkanı Doç.Dr. Gülsün İŞSEVEROĞLU Mustafakemalpaşa Meslek Yüksekokulu Atariye Mahallesi Cumhuriyet Caddesi No: 4 16500 MKP/ BURSA Tlf : 0 (0224)6133102 / 61507 gisseven@uludag.edu.tr Birim Bologna Koordinatörü Öğr. Gör. Dilek Saadet YILDIZ Mustafakemalpaşa Meslek Yüksekokulu Atariye Mahallesi Cumhuriyet Caddesi No: 4 16500 MKP/ BURSA Tlf : 0 (0224) 294 26 59 sdilekyildiz@uludag.edu.tr
17	Website:	
18	Objective of the Course:	Turkey's Accounting and Financial Reporting Standards (IAS / IFRS) and the accounting practices done in accordance with the fundamental principles of the IFRS SME.
19	Contribution of the Course to Professional Development:	Application of accounting transactions in a financial period.
20	Learning Outcomes:	
	1	To understand the development and importance of TMS / TFRS,
	2	To understand the development and importance of SME TFRS,
	3	To be able to compare TMS / TFRS and SME TFRS with the Tax Procedure Law,
	4	To be able to prepare financial balance and income statement according to TMS / TFRS and SME TFRS,
	5	To be able to make accounting records according to TMS / TFRS and SME TFRS,
	6	To be able to calculate costs according to TMS / TFRS and SME TFRS,
	7	Calculate revenue according to TMS / TFRS and SME TFRS,
	8	To prepare cash flow statements according to TMS / TFRS and SME TFRS

		9	To prepare the statement of changes in equity according to TMS / TFRS and SME TFRS		
		10			
21	Course Content:				
	Course Content:				
Week	Theoretical		Practice		
1	Development and Importance of International Accounting Standards and International Financial Reporting Standards (IAS / IFRS)		Annotated discussions		
2	Turkey Accounting Standards Conceptual Framework		Annotated discussions		
3	TMS 1: Presentation of Financial Statements		Example applications		
4	TMS 2 Inventories, comparison with accounting practices and tax practices in Turkey		Example applications		
5	TMS 2: Inventories, application practices		Example applications		
6	TMS 18: Recognition and reporting of income according to revenue standard		Example applications		
7	TMS 18: Revenue standard application practices		Example applications		
8	TMS 16: Intangible Fixed Assets and comparison with accounting practices and tax practices in Turkey		Example applications		
9	TMS 16: Tangible Fixed Assets and application practices		Example applications		
Activites			Number	Duration (hour)	Total Work Load (hour)
Theoretical	TMS 38: Intangible Fixed Assets and comparison with TMS 16 Tangible Fixed Assets and application practices		14	1.00	14.00
Practicals/Labs			14	2.00	28.00
Self study and preparation			14	2.00	28.00
12	Comparison with TMS 12 Accounting for Inventories		Example applications		
Homeworks			0	0.00	0.00
13	TMS 8: Accounting Policies, Changes and Errors in Accounting Estimates		Annotated discussions	0.00	0.00
Projects			0	0.00	0.00
Field Studies			0	0.00	0.00
Midterm exams			1	10.00	10.00
Others			0	0.00	0.00
Final Exams			1	10.00	10.00
23	Assesment				
Total Work Load					90.00
Total work load/ 30 hr		R			3.00
ECTS Credit of the Course					3.00
Quiz		0	0.00		
Home work-project		0	0.00		
Final Exam		1	60.00		
Total		2	100.00		
Contribution of Term (Year) Learning Activities to Success Grade			40.00		
Contribution of Final Exam to Success Grade			60.00		
Total			100.00		
Measurement and Evaluation Techniques Used in the Course			Measurement and evaluation is carried out according to the principles of Bursa uludag University Associate and under graduate Education regulation		
24	ECTS / WORK LOAD TABLE				

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	5	4	3	4	5	4	0	0	0	0	0	0	0	0	0	0
ÖK2	5	4	4	3	4	4	0	0	0	0	0	0	0	0	0	0
ÖK3	3	5	3	2	4	3	4	5	2	2	1	3	3	4	3	4
ÖK4	5	4	5	5	5	5	0	0	0	4	3	5	2	3	3	4
ÖK5	4	4	4	5	4	5	0	5	3	1	3	4	4	5	3	3
ÖK6	5	4	3	2	3	3	0	0	0	0	0	0	0	0	0	0
ÖK7	4	4	4	3	3	4	3	3	4	2	3	4	2	5	4	5
ÖK8	5	5	4	5	4	5	4	5	5	5	5	5	4	5	5	5
ÖK9	4	4	3	3	4	4	5	5	0	0	3	4	5	4	3	4
LO: Learning Objectives    PQ: Program Qualifications																
Contribution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							