

INTERNATIONAL ACCOUNTING STANDARDS

1	Course Title:	INTERNATIONAL ACCOUNTING STANDARDS	
2	Course Code:	IFY5316	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	4.00	
8	Theoretical (hour/week):	3.00	
9	Practice (hour/week):	0.00	
10	Laboratory (hour/week):	0	
11	Prerequisites:	None	
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Prof. Dr. Ümit Gücenme Gençoğlu	
15	Course Lecturers:	Doç. Dr. Melek EKER Prof. Dr. Ümit GÜCENME GENÇOĞLU Prof. Dr. Aylin POROY ARSOY	
16	Contact information of the Course Coordinator:	umitgucenme@uludag.edu.tr 0224 294 10 47	
17	Website:		
18	Objective of the Course:	Make accounting application according to TASs/TFRSs and SMEs TFRSs	
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	Gain ability to prepare balance sheet and income statement according to TASs/TFRSs and SMEs TFRSs
		2	Gain ability to compare differences between current application and TASs/TFRSs and SMEs TFRS
		3	Gain ability to compare differences between tax applications and TASs/TFRSs and SMEs TFRS.
		4	Gain ability to make accounting entry according to TASs/TFRSs and SMEs TFRSs
		5	Gain ability to calculate costs according to TASs/TFRSs and SMEs TFRSs
		6	Gain ability to calculate revenues according to TASs/TFRSs and SMEs TFRSs
		7	Gain ability to prepare cash flow statement according to TASs/TFRSs and SMEs TFRSs
		8	Gain ability to prepare statement of changes equity according to TASs/TFRSs and SMEs TFRSs
		9	
		10	
21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	

1	International Accounting and Conceptual Framework, TAS	
2	TAS 1- Presentation of Financial Statements	
3	Accrued revenues and their reporting according to TAS 18- Revenue	
4	Changes made on current application by TAS 12 Income Taxes	
5	TAS 32, TAS 39 Financial Instruments Standards	
6	TAS 28- Investments in Associates and Joint Ventures	
7	TAS 27- Consolidated and Separate Financial Statements	
8	TMS 2- Inventories	
9	TAS 16- Property, Plant and Equipment and TAS 38 Intangible Assets	
10	TAS 36- Impairment of Assets	
11	TFRS 5- Non-current Assets Held for Sale and Discontinued	
12	TAS 37- Provisions, Contingent Liabilities and Contingent Assets	
13	TAS 8- Accounting Policies, Changes in Accounting Estimates and Errors	
14	TAS 10- Events After the Reporting Period	
Activites		
Number		Duration (hour)
Total Work Load (hour)		
Theoretical	14	3.00
Practicals/Labs	0	0.00
Self study and preperation	14	3.00
Homeworks	0	0.00
Projects	0	0.00
Field Studies	0	0.00
Midterm exams	0	0.00
Others	0	0.00
Final Exams	1	40.00
Total Work Load		124.00
Quiz	0	0.00
Total work load/ 30 hr		4.13
ECTS Credit of the Course		4.00
Final Exam	1	100.00
Total	1	100.00
Contribution of Term (Year) Learning Activities to Success Grade		0.00
Contribution of Final Exam to Success Grade		100.00
Total		100.00
Measurement and Evaluation Techniques Used in the Course		
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	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK2	0	0	0	4	0	4	0	0	0	0	0	0	0	0	0	0
ÖK3	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0
ÖK4	0	0	0	5	0	4	0	0	0	0	0	0	0	0	0	0
ÖK5	0	0	0	5	0	4	0	3	0	0	0	0	0	0	0	0
ÖK6	0	0	0	5	0	4	0	3	0	0	0	0	0	0	0	0
ÖK7	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK8	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			