

ACCOUNTING STANDARTS

1	Course Title:	ACCOUNTING STANDARTS
2	Course Code:	ISL5123
3	Type of Course:	Optional
4	Level of Course:	Second Cycle
5	Year of Study:	1
6	Semester:	1
7	ECTS Credits Allocated:	5.00
8	Theoretical (hour/week):	2.00
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:	Prof. Dr. Ümit Gücenme Gençoğlu
15	Course Lecturers:	Prof. Dr. Ümit GÜCENME
16	Contact information of the Course Coordinator:	e-mail: umitgucenme@uludag.edu.tr iş tel: 0224 294 10 47
17	Website:	
18	Objective of the Course:	Disclosure of accounting practices according to international financial reporting and financial reporting frameworks in our country and determination of differences with our current accounting practices
19	Contribution of the Course to Professional Development:	Gaining the ability to prepare and read financial statements according to Accounting Standards
20	Learning Outcomes:	
	1	Gain ability to prepare balance sheet and income statement according to TASs/TFRSs
	2	Gain ability to compare differences between current application and TASs/TFRSs.
	3	Gain ability to compare differences between tax applications and TASs/TFRSs.
	4	Gain ability to make accounting entry according to TASs/TFRSs.
	5	Gain ability to calculate costs according to TASs/TFRSs.
	6	Gain ability to calculate revenues according to TASs/TFRSs.
	7	Gain ability to prepare cash flow statement according to TASs/TFRSs.
	8	Gain ability to prepare statement of changes equity according to TASs/TFRSs.
	9	
	10	
21	Course Content:	
	Course Content:	
Week	Theoretical	Practice

1	International Accounting / Financial Reporting Standards compatible with Turkey Accounting / Financial Reporting Standards on Conceptual Framework and General Information General information about BOBI FRS and KUMI FRS			
2	Presentation of Financial Statements, Preparation of Balance Sheet and Income Statement According to TAS 1, Reporting of Fixed Assets for Sale and Discontinued Operations according to TFRS 5			
3	Preparation of Cash Flow Statement and Cash Flow Statement According to TAS 7			
4	Preparation of the Statement of Changes in Equity According to TAS 1			
5	Innovations Introduced to Current Practices in Our Country with TMS 12 "Accounting of Taxes Standard"			
6	Recognition and Reporting of Income According to TFRS 15 Revenue Standard			
7	Accounting Practices according to TMS 2 Inventories and Comparison with Tax Practices in our Country			
8	Comparison with TAS 16 Tangible Fixed Assets, Accounting Practices and Tax Practices According to TAS 40 Investment Property Standards			
Activites		Number	Duration (hour)	Total Work Load (hour)
10	Theoretical Classification and Reporting of Financial Instruments According to TMS / TFRS	14	2.00	28.00
Practicals/Labs		0	0.00	0.00
Self study and preparation		14	4.00	56.00
12	TAS 37 Provisions, Contingent Liabilities and			
Homeworks		5	9.00	45.00
Projects		0	0.00	0.00
13	TAS 9 Accounting Policies, Changes in			
Field Studies		0	0.00	0.00
Midterm Exams		0	0.00	0.00
Events After the Balance Sheet Date				
Others		0	0.00	0.00
Final Exams		1	15.00	15.00
Total Work Load				144.00
Total work load/ 30 hr				4.80
ECTS Credit of the Course				5.00

22	Textbooks, References and/or Other Materials:	<p>GÜCENME GENÇOĞLU, Ümit – GÖKÇEN, Gürbüz - ATAMAN, Başak – YILMAZ, Fatih – CAVLAK, Hakan (2020), FİNANSAL RAPORLAMA STANDARTLARINA UYGUN HESAP PLANI UYGULAMALARI, Alfa Aktüel Yayınları, Bursa.</p> <p>GÜCENME GENÇOĞLU, Ümit (2020), TMS/TFRS, BOBİ FRS Ve Vergi Mevzuatına Göre Envanter İşlemleri, , Alfa Aktüel yayınları, Bursa.</p> <p>GÜCENME GENÇOĞLU, Ümit (2020), Küçük ve Mikro İşletmeler İçin Finansal Raporlama Standardı Taslağı'nın BOBİ FRS ve Vergi Uygulamalarımız ile Karşılaştırılması ve Genel Değerlendirme, Business and Economics Research Journal, 11(1), ss. 187-199.</p> <p>KARATAŞ ARACI, Ö. - BEKÇİ, İ. (2019), MSUGT, TMS/TFRS ve BOBİ FRS Açısından Kavramsal Çerçeve Ve Finansal Tabloların Sunuluşu Standartlarının Değerlendirilmesi, Muhasebe ve Vergi Uygulamaları Dergisi, 12 (3), ss.857-884.</p> <p>GÜCENME GENÇOĞLU, Ümit (2017), “Temel Konularda BOBİ FRS ve TMS/TFRS Karşılaştırması”, Muhasebe ve Finansman Dergisi Sayı: Ekim 2017, ss. 1-24</p> <p>ATAMAN, Başak GÖKÇEN Gürbüz, (2017), Büyük ve Orta Boy İşletmeler İçin Finansal Raporlama Standardı (BOBİ FRS) Uygulamaları, ,BETA Basım AŞ. , İstanbul,</p> <p>GÜCENME GENÇOĞLU Ümit, KARABINAR Selahattin, ÖZERHAN Yıldız(2013) , Türkiye Finansal Raporlama Standartları, Sakarya Üniversitesi Sürekli Eğitim Uygulama Ve Araştırma Merkezi, Basım Sayısı:1, Sayfa Sayısı 709, (Yayın No: 424956)</p> <p>ÖZERHAN Yıldız, YANIK Serap(2012), IFRS/IAS ile Uyumlu TMS/ TFRS, TÜRMÖB Yayınları 427, Muhasebe Denetim Basın Yayın AŞ., Ankara</p> <p>ÖRTEN Remzi - KAVAL Hasan - KARAPINAR Aydın(2011), Türkiye Muhasebe – Finansal Raporlama Standartları, Gazi Basımevi, Ankara.</p> <p>GÜCENME GENÇOĞLU, Ümit (2007) Türkiye Muhasebe Standartları ve Uygulamalar , Türkmen Kitabevi İstanbul, ISBN:978-975-6392-63-8,</p>
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23	Assesment		
TERM LEARNING ACTIVITIES		NUMBE R	WEIGHT
Midterm Exam		0	0.00
Quiz		0	0.00
Home work-project		0	0.00
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			Face to face/online multiple choice/written exam
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	3	1	1	2	3	3	3	4	4	4	5	5	0	0	0	0
ÖK2	3	2	2	5	4	5	4	4	3	3	5	1	0	0	0	0
ÖK3	4	3	3	2	2	1	1	2	3	5	4	5	0	0	0	0
ÖK4	2	2	2	3	3	1	1	4	5	5	2	3	0	0	0	0
ÖK5	1	1	3	3	5	4	4	3	5	5	4	1	0	0	0	0
ÖK6	3	1	4	5	5	5	4	5	3	3	5	4	0	0	0	0
ÖK7	4	4	4	3	3	3	4	1	2	3	5	4	0	0	0	0
ÖK8	5	4	4	5	5	5	4	5	5	5	5	5	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			