

# TURKEY FINANCIAL REPORTING AND TURKISH ACCOUNTING STANDARDS

<b>1</b>	Course Title:	TURKEY FINANCIAL REPORTING AND TURKISH ACCOUNTING STANDARDS	
<b>2</b>	Course Code:	IMD5302	
<b>3</b>	Type of Course:	Compulsory	
<b>4</b>	Level of Course:	Second Cycle	
<b>5</b>	Year of Study:	1	
<b>6</b>	Semester:	2	
<b>7</b>	ECTS Credits Allocated:	8.00	
<b>8</b>	Theoretical (hour/week):	3.00	
<b>9</b>	Practice (hour/week):	0.00	
<b>10</b>	Laboratory (hour/week):	0	
<b>11</b>	Prerequisites:		
<b>12</b>	Language:	Turkish	
<b>13</b>	Mode of Delivery:	Face to face	
<b>14</b>	Course Coordinator:	Dr. Öğr. Üyesi ŞÜKRÜ DOKUR	
<b>15</b>	Course Lecturers:		
<b>16</b>	Contact information of the Course Coordinator:	Dr.Öğr.Üyesi Şükrü DOKUR sukrudokur@uludag.edu.tr Tel: 0224 29 41046	
<b>17</b>	Website:		
<b>18</b>	Objective of the Course:	Financial Reporting Standard for Large and Medium-Sized Companies (BOBI FRS) will examine in detail the framework of the enterprises.	
<b>19</b>	Contribution of the Course to Professional Development:	Gaining the ability to prepare and read financial statements according to International Accounting Standards	
<b>20</b>	Learning Outcomes:		
		1	Understanding the importance of Financial Reporting Standard for Large and Medium-Sized Companies (FRS LMC)
		2	Understanding the general features of FRS LMC
		3	Understanding the transitional provisions of FRS LMC
		4	Understanding the importance Reporting according to department
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<b>21</b>	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	
<b>1</b>	General features of FRS LMC		
<b>2</b>	The main differences of FRS LMC		

3	Additional Obligations Imposed to Large Businesses	
4	Preparation of Required Financial Statements	
5	Application of Accounting Policies According to BOBİ FRS	
6	Production budget	
7	Direct material budget	
8	Direct Labor budget	
9	Manufacturing Overhead Costs budget	
10	Cash budget	
11	Investment budget	
12	Proforma balancesheet and income statement	
13	Flexible budgeting and zero based budgeting	
14	Current subjects at Budgeting	
22	Textbooks, References and/or Other Materials:	Prof. Dr.VasfiHaftacı, İşletme Bütçeleri, Prof.Dr.Yüksel Koç Yalkın, Yönetim Aracı Olarak İşletme Bütçeleri Doç. Dr. Sait Kaygusuz-Dr.Şükrü Dokur, İşletmelerde Stratejik Planlama ve Bütçeleme
23	Assesment	
<b>TERM LEARNING ACTIVITIES</b>		<b>NUMBE R</b>
		<b>WEIGHT</b>
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		Relative evaluation system (RES)
24	<b>ECTS / WORK LOAD TABLE</b>	

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	6.00	84.00
Homeworks	0	0.00	0.00
Projects	1	50.00	50.00
Field Studies	0	0.00	0.00
Midterm exams	0	0.00	0.00
Others	0	0.00	0.00
Final Exams	1	60.00	60.00
Total Work Load			236.00
Total work load/ 30 hr			7.87
ECTS Credit of the Course			8.00

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	4	0	4	0	0	5	0	0	0	0	0	0	0	0	0	0
ÖK2	4	0	4	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK3	4	0	4	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK4	4	0	4	5	0	5	0	0	0	0	0	0	0	0	0	0
<b>LO: Learning Objectives    PQ: Program Qualifications</b>																
<b>Contribution Level:</b>	<b>1 very low</b>			<b>2 low</b>			<b>3 Medium</b>			<b>4 High</b>			<b>5 Very High</b>			