	INTERNATIONA		COUNTING STANDARDS									
1	Course Title:	INTERN	ATIONAL ACCOUNTING STANDARDS									
2	Course Code:	UAT533	0									
3	Type of Course:	Optional										
4	Level of Course:	Second										
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:	None										
12	Language:	Turkish										
13	Mode of Delivery:	Face to f	face									
14	Course Coordinator:	Dr. Ögr.	Üyesi MÜSLÜM BASILGAN									
15	Course Lecturers:											
16	Contact information of the Course Coordinator:	Bursa Ul İnegöl İş	Müslüm BASILGAN muslumbasilgan@uludag.edu.tr udağ Üniversitesi letme Fakültesi rası Ticaret ve İşletmecilik Bölümü 4 26 95									
17	Website:											
18	Objective of the Course:	The course aims to teach international accounting standards and international financial reporting standards and to prepare financial statements based on those standards.										
19	Contribution of the Course to Professional Development:		yze the international accounting and financial reporting ds and the reports to be prepared within the framework of andards.									
20	Learning Outcomes:											
		1	Aable to explain the importance of international accounting standards.									
		2	Able to explain principles and rules in conceptional framework									
		3	Able to explain standards related to Statement of Financial Position.									
		4	Able to explain standards related to Income Statement.									
		5	Able to explain standards related to Statement of Cash Flows.									
		6	Able to explain standards related to Statement of Changes at Equity.									
		7										
		8										
		9										
	Course Courte t	10										
21	Course Content:											
Mark.	The exetical	Co	ourse Content:									
	Theoretical		Practice									
1	Importance of international accountir standards	ıg										

2																	
	Reportir	mewo	ork for F	-inan	cial												
3	Present	ncial s	tateme	ents													
4	Revenu																
5	Invento																
6	Property	equipr	nent														
7	Mid-terr	n Exan	ninatio	on													
8	Borrowi	ng cos	ts														
9	Income	taxes															
10	Impairm	ent of	asset	3													
11	Stateme	ent of c	ash fl	ows													
12	Account		licies,	chan	ges in a	accou	Inting										
13	Constru	ction c	ontrac	cts													
14	Leases																
22	Textboo Materia	ces ar	nd/or O	ther			Uluslararası Finansal Raporlama Standartları ile Uyumlu Türkiye Muhasebe Standartları TMSK Yayını. No. 5										
23	Assesm	ent															
TERM L	EARNIN	G ACTI	VITIES	3			NUMBE R	W	EIGHT								
Midtern	n Exam						0	0.	.00								
Activit	Activites								Numb	er		Dura	ation	Total Work Load (hour)			
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+heore	tical						1	1	1400			3.00			42.00	,	
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Practica		orepera	ation				1	10				_				, 	
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Practica Selfcste Homew	als/Labs ୬୬/୨୬ନିଶିବ୍ vorks s	prepera	ation				1	1(0 14 0			0.00 3.00 0.00			0.00 42.00 0.00		
Practica Suff State Homew Potent	als/Labs ୬୬/୨୬ନିଶିବ୍ vorks s	-	ation				1	10	0 14 0 Ø.00			0.00 3.00 0.00 0.00			0.00 42.00 0.00 0.00	, 	
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Practica SURCER Homew Provident Field S Others Final E Total W Total w ECTS 0	als/Labs aby Gind vorks s tudies n exams vams Vork Load Credit of	d / 30 hr the Co	ourse				ÞF LE#		0 14 0 0 0 0 1 1 NING (ALIFIC	ATIC	ONS	0.00 3.00 0.00 0.00 0.00 0.00 100.0	PRO0	GRAM	0.00 42.00 0.00 0.00 0.00 0.00 100.00 184.00 6.13 6.00 ME	PQ16	
Practica SURCER Homew Provident Field S Others Final E Total W Total w ECTS 0	als/Labs aby Gind vorks s tudies n exams vams Vork Load Credit of	d / 30 hr the Co	ourse				PF LEA Q		0 14 0 0 0 0 1 1 NING (ALIFIC		ONS	 0.00 3.00 0.00 0.00 0.00 0.00 0.00 100.0 100.0 	PRO	_	0.00 42.00 0.00 0.00 0.00 0.00 100.00 184.00 6.13 6.00 ME		
Practica SURCENE Homew Provident Field S Others Final E Total W ECTS 0 25	als/Labs aby Sanda vorks s tudies n exams vams Vork Loa vork load Credit of	d / 30 hr the Co	ourse CON PQ3	PQ4	PQ5		PF LEA Q PQ7 2		0 14 0 0.00 0 0 1 NING 0 ALIFIC 8 PQ9	ATIC PQ1 0	PQ11	 0.00 3.00 0.00 0.00 0.00 0.00 0.00 100.0 100.0 S TO 	PROO PQ1 3	PQ14	0.00 42.00 0.00 0.00 0.00 0.00 100.00 184.00 6.13 6.00 IME	PQ16	
Practica SURCER Homew Provident Field S Others Final E Total W ECTS 0 25 ÖK1	als/Labs aby Sind Q vorks tudies n exams vork Load vork Load vork load Credit of PQ 3	d / 30 hr the Co I PQ2 3	CON	PQ4 3	PQ5	DN C	PQ7 2 2		0 14 0 0 0 0 0 1 1 NING 0 ALIFIC 8 PQ9 1	PQ1 0 4	PQ11 4	 0.00 3.00 0.00 0.00 0.00 0.00 0.00 100.0 100.0 5 TO PQ12 0 	PRO0 PQ1 3	PQ14 0	0.00 42.00 0.00 0.00 0.00 0.00 100.00 184.00 6.13 6.00 INE PQ15 0	PQ16 0	

ÖK5	4	5	1	3	5	3	2	1	1	4	4	0	0	0	0	0
ÖK6	4	5	1		5		2	1	1		4	0		0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contrib 1 very low ution Level:				2 Iow		3 Medium			4 High			5 Very High				