

# INTERNATIONAL ACCOUNTING STANDARDS

1	Course Title:	INTERNATIONAL ACCOUNTING STANDARDS	
2	Course Code:	UAT5330	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
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 face	
14	Course Coordinator:	Dr. Öğr. Üyesi MÜSLÜM BASILGAN	
15	Course Lecturers:		
16	Contact information of the Course Coordinator:	Doç. Dr. Müslüm BASILGAN muslumbasilgan@uludag.edu.tr Bursa Uludağ Üniversitesi İnegöl İşletme Fakültesi Uluslararası Ticaret ve İşletmecilik Bölümü 0224 294 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:	To analyze the international accounting and financial reporting standards and the reports to be prepared within the framework of these standards.	
20	Learning Outcomes:		
		1	Able to explain the importance of international accounting standards.
		2	Able to explain principles and rules in conceptual 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.
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21	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	
1	Importance of international accounting standards		

2	The Conceptual Framework for Financial Reporting	
3	Presentation of financial statements	
4	Revenue	
5	Inventories	
6	Property, plant and equipment	
7	Mid-term Examination	
8	Borrowing costs	
9	Income taxes	
10	Impairment of assets	
11	Statement of cash flows	
12	Accounting policies, changes in accounting estimates	
13	Construction contracts	
14	Leases	

22	Textbooks, References and/or Other Materials:	Uluslararası Finansal Raporlama Standartları ile Uyumlu Türkiye Muhasebe Standartları TMSK Yayını. No. 5
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23	Assesment	
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TERM LEARNING ACTIVITIES	NUMBER	WEIGHT
Midterm Exam	0	0.00

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	1	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	3.00	42.00
Homeworks	0	0.00	0.00
Projects	1	0.00	0.00
Field Studies	0	0.00	0.00
Course exams	0	0.00	0.00
Others	0	0.00	0.00
Final Exams	1	100.00	100.00
Total Work Load			184.00
Total work load/ 30 hr			6.13
ECTS Credit of the Course			6.00

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	3	3	1	3	5	3	2	1	1	4	4	0	0	0	0	0
ÖK2	4	3	1	3	5	3	2	1	1	4	4	0	0	0	0	0
ÖK3	4	3	1	3	5	3	2	1	1	4	4	0	0	0	0	0
ÖK4	4	5	1	3	5	3	2	1	1	4	4	0	0	0	0	0

ÖK5	4	5	1	3	5	3	2	1	1	4	4	0	0	0	0	0
ÖK6	4	5	1	3	5	3	2	1	1	4	4	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							