

# FINANCIAL REPORTING FRAMEWORKS

<b>1</b>	Course Title:	FINANCIAL REPORTING FRAMEWORKS	
<b>2</b>	Course Code:	ISL6142	
<b>3</b>	Type of Course:	Compulsory	
<b>4</b>	Level of Course:	Third Cycle	
<b>5</b>	Year of Study:	1	
<b>6</b>	Semester:	2	
<b>7</b>	ECTS Credits Allocated:	6.00	
<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:	Prof. Dr. Ümit GÜCENME GENÇOĞLU	
<b>15</b>	Course Lecturers:	Prof. Dr. Ümit Gücenme Gençoğlu Prof.Dr. Aylin Poroy Arsoy	
<b>16</b>	Contact information of the Course Coordinator:	umitgucenme@uludag.edu.tr 0224 294 10 47 Uludağ Üniversitesi İİBF İşletme Bölümü Görükle Bursa	
<b>17</b>	Website:		
<b>18</b>	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	
<b>19</b>	Contribution of the Course to Professional Development:	Obtaining the ability to read financial statements in financial reporting frameworks	
<b>20</b>	Learning Outcomes:		
		<b>1</b>	Able to compare differences between financial reporting frameworks;
		<b>2</b>	To determine the regulation principles of financial statements, which are benchmarks in the independent audit of financial statements
		<b>3</b>	Achieving the ability to read financial statements in financial reporting frameworks
		<b>4</b>	Achieving the ability to detect errors and frauds in the financial statements in the financial reporting frameworks.
		<b>5</b>	To be able to calculate inventory and sales costs according to the regulations in the financial reporting frameworks;
		<b>6</b>	To be able to calculate the revenue for the regulations in the financial reporting frameworks
		<b>7</b>	To reach the fair values of the assets in the financial reporting framework.
		<b>8</b>	To reach the fair values of liabilities according to the regulations in financial reporting frameworks.
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		<b>10</b>	
<b>21</b>	Course Content:		

<b>Course Content:</b>		
<b>Week</b>	<b>Theoretical</b>	<b>Practice</b>
<b>1</b>	International Accounting/Financial Reporting Standards and Theoretical Framework	
<b>2</b>	Presentation of the Financial Reporting Framework in Turkey, TAS/IFRS- Turkish Accounting Standards/Turkish Financial Reporting Standards BOBİ FRS- Financial Reporting Standard for Large and Medium-sized Entities KÜMİ FRS –Financial reporting Standard for Small Micro Enterprises	
<b>3</b>	Presentation of Financial Statements by Standards, Fixed Assets for Sale and Reporting of Discontinued Operations	
<b>4</b>	Cash Flow Statement according to Standards	
<b>5</b>	Equity Change Statement based on Standards	
<b>6</b>	Reporting of Deferred Taxes based on Standards	
<b>7</b>	Reporting of Revenue based on Standards	
<b>8</b>	Reporting of Inventory based on Standards	
<b>9</b>	Reporting of Tangible and Intangible Assets based on Standards	
<b>10</b>	Reporting of Financial Instruments based on Standards	
<b>11</b>	Consolidated Financial Statements based on Standards	
<b>12</b>	Provisions, Contingent Liabilities and Contingent Assets based on Standards	
<b>13</b>	Accounting Policies, Changes in Accounting Estimates and Errors based on Standards	
<b>14</b>	Events After the Reporting Period based on Standards	

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, TÜRMOB 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	
<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	Face to face/online multiple choice/written exam	
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	4.00	56.00
Homeworks	0	0.00	0.00
Projects	1	40.00	40.00
Field Studies	0	0.00	0.00
Midterm exams	0	0.00	0.00
Others	0	0.00	0.00
Final Exams	1	40.00	40.00
Total Work Load			178.00
Total work load/ 30 hr			5.93
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	2	2	3	3	1	4	3	2	1	4	5	0	0	0	0	0
ÖK2	1	2	1	1	4	5	3	2	1	4	5	0	0	0	0	0
ÖK3	3	3	3	3	2	4	5	3	2	2	3	0	0	0	0	0
ÖK4	5	3	3	4	1	2	2	5	4	4	5	0	0	0	0	0
ÖK5	2	1	1	2	5	4	4	3	2	1	4	0	0	0	0	0
ÖK6	4	4	5	3	2	2	5	4	1	1	5	0	0	0	0	0
ÖK7	5	4	4	3	2	2	1	2	3	2	4	0	0	0	0	0
ÖK8	5	5	5	5	5	5	5	5	5	5	5	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>				