	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	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:	Doç. Dr.	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:		ze the international accounting and financial reporting 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							
		10							
21	Course Content:								
10/		Co	burse Content:						
	Theoretical		Practice						
1	Importance of international accountin standards	ng							

2																	
	Reportir		al Fra	mewo	ork for F	-inan	cial										
3	Present	ncial s	tateme	ents													
4	Revenu																
5	Invento																
6	Property	, plant	and e	equipr	nent												
7	Mid-terr	n Exan	ninatio	on													
8	Borrowi	ng cos	ts														
9	Income	taxes															
10	Impairm	ent of	asset	S													
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															
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Activit	Activites								Numb	er		Dura	ation	Total Work Load (hour)			
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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 ECTS 0 25 ÖK1	als/Labs aby Gind q vorks tudies n exams vams 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 IME PQ15 0	PQ16 0	

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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				