

# FINANCIAL REPORTING STANDARDS

1	Course Title:	FINANCIAL REPORTING STANDARDS
2	Course Code:	ISL5316
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:	Prof. Dr. AYLIN POROY ARSOY
15	Course Lecturers:	-
16	Contact information of the Course Coordinator:	Prof. Dr. Aylin POROY ARSOY E-posta : aporoy@uludag.edu.tr Telefon: 0 224 294 11 20 Adres: Bursa Uludağ Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, İşletme Bölümü, 16059, Görükle Kampüsü/Nilüfer/BURSA.
17	Website:	
18	Objective of the Course:	The aim of the course is to enable the accounting practices according to TAS/IFRS.
19	Contribution of the Course to Professional Development:	This course will contribute to the students' ability to measure, recognise and report financial events in companies according to TAS/ IFRS.
20	Learning Outcomes:	
	1	Ability to prepare balance sheet and income statement according to TAS/IFRS
	2	Ability to compare the differences between TAS/IFRS and current application
	3	Ability to compare the differences between TAS/IFRS and tax applications
	4	Making accounting records according to TAS/IFRS
	5	Ability to calculate costs according to TAS/IFRS
	6	Ability to calculate revenues according to TAS/IFRS
	7	Ability to prepare cash flow statement according to TAS/IFRS
	8	Ability to prepare statement of change in equity according to TAS/IFRS
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21	Course Content:	
	<b>Course Content:</b>	
Week	Theoretical	Practice
1	Conceptual Framework and Turkish Accounting Standards/Turkish Financial Reporting Standards (TAS/IFRS)	

2	TAS 1- Presentation of Financial Statements	
3	TFRS 15 - Accrual and reporting according to Revenues from Contracts with Customers	
4	TAS 12 - Income Taxes	
5	TAS 32 and TAS 39 - Financial Instruments	
6	TAS 28- Investments in Associates and Joint Ventures	
7	TAS 27 and TFRS 10 - Separate and Consolidated Financial Statements	
8	TMS 2- Inventories	
9	TAS 16 - Property, Plant and Equipment TAS 38 - Intangible Assets	
10	TAS 36- Impairment of Assets	
11	TFRS 5- Non-current Assets Held for Sale and Discontinued	
12	TAS 37- Provisions, Contingent Liabilities and Contingent Assets	
13	TAS 8- Accounting Policies, Changes in Accounting Estimates and Errors	
14	TAS 10- Events After the Reporting Period	

22	Textbooks, References and/or Other Materials:	Prof. Dr. Ümit Gücenme Gençoğlu, Türkiye Muhasebe Standartları ve Uygulamalar, Türkmen Kitabevi, İstanbul, 2007 Prof. Dr. Gürbüz Gökçen, Prof. Dr. Basak Ataman Akçıl
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Activites	Number	Duration (hour)	Total Work Load (hour)
23 Assessment	14	3.00	42.00
<b>THEORETICAL ACTIVITIES</b>	<b>NUMBER</b>	<b>WEIGHT</b>	
Practicals/Labs	0	0.00	0.00
Self study and preparation	0	0.00	90.00
Homeworks	2	20.00	40.00
Project work-project	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	1.00	0.00
Others	0	0.00	0.00
Success Grade Final Exams	1	1.00	1.00
Total Work Load			173.00
Total work load/ 30 hr	100.00		5.77
ECTS Credit of the Course			6.00

Course	
24	<b>ECTS / WORK LOAD TABLE</b>

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	5	5	5	4	4	5	4	4	4	4	4	3	0	0	0	0
ÖK2	4	4	4	5	4	5	4	5	5	4	4	3	0	0	0	0
ÖK3	5	5	5	4	4	5	4	5	4	5	5	3	0	0	0	0

ÖK4	4	4	5	5	5	5	4	3	4	4	4	3	0	0	0	0
ÖK5	4	4	3	4	5	5	3	4	4	3	5	3	0	0	0	0
ÖK6	5	5	5	5	4	5	5	4	5	4	5	3	0	0	0	0
ÖK7	5	4	5	5	5	5	4	4	4	4	4	3	0	0	0	0
ÖK8	4	4	4	5	4	5	4	5	5	4	4	3	0	0	0	0
LO: Learning Objectives    PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			