

# INTERNATIONAL ACCOUNTING STANDARDS

1	Course Title:	INTERNATIONAL ACCOUNTING STANDARDS	
2	Course Code:	IFY5316	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	4.00	
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. MELEK EKER	
15	Course Lecturers:	Prof. Dr. Melek EKER Prof. Dr. Ümit GÜCENME GENÇOĞLU Prof. Dr. Aylin POROY ARSOY	
16	Contact information of the Course Coordinator:	melekeker@uludag.edu.tr 0224 294 11 59	
17	Website:		
18	Objective of the Course:	To provide students and researchers with detailed information about TMS / TFRS and SME TFRS, and to gain a general and holistic perspective.	
19	Contribution of the Course to Professional Development:	Students and researchers discuss and determine what the changes in TMS / TFRS and SME TFRS will bring, their possible effects and the different sides of our current applications.	
20	Learning Outcomes:		
		1	Gain ability to prepare balance sheet and income statement according to TASs/TFRSs and SMEs TFRSs
		2	Gain ability to compare differences between current application and TASs/TFRSs and SMEs TFRS
		3	Gain ability to compare differences between tax applications and TASs/TFRSs and SMEs TFRS.
		4	Gain ability to make accounting entry according to TASs/TFRSs and SMEs TFRSs
		5	Gain ability to calculate costs according to TASs/TFRSs and SMEs TFRSs
		6	Gain ability to calculate revenues according to TASs/TFRSs and SMEs TFRSs
		7	
		8	
		9	
		10	
21	Course Content:		
		<b>Course Content:</b>	

Week	Theoretical	Practice		
1	Conceptual Framework and IAS / TMS 1- Presentation of Financial Statements			
2	IAS 2 Stocks and Applications			
3	IFRS / TFRS 15 Revenue from Customer Contracts and the Recognition and Reporting of Revenue According to BOBİ FRS-Section 5 Revenue Standards			
4	IAS / TMS 23- Borrowing Costs and IAS / TMS 24 Related Party Disclosures			
5	IAS / TMS 40- Investment Properties			
6	IAS / TMS 16- Tangible Fixed Assets			
7	IAS / TMS 38-Intangible Fixed Assets			
8	IAS / TAS 36-Impairment of Assets and IFRS / TFRS 17 Leases			
9	IFRS / TFRS 5 Fixed Assets Held for Sale and Discontinued Operations			
10	IAS / TAS 20 Accounting of Government			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	Standard for Financial Instruments	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study	Joint and operation	14	3.00	42.00
Homeworks		0	0.00	0.00
13 Projects	IFRS / TFRS 11 Joint Arrangements	0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm	exams	0	0.00	0.00
Others		0	0.00	0.00
Final Exam	Materials:	Türkiye Muhasebe Standartları ve Uygulamaları - Ümit Güneşme, Cengiz Özgüç		40.00
Total Work Load				124.00
Total work load/ 30 hr		Uygulama ve Yorumları – Remzi Orten, Hasan Kavak ve Aydın Karapınar		4.00
ECTS Credit of the Course				4.00
		Sağlam, Salim Şengel ve Bünyamin Öztürk Türkiye Muhasebe Standartları Uygulamaları - Gürbüz Gökçen, Başak Ataman Akgül, Cemal Çakıcı		
23	Assesment			
TERM LEARNING ACTIVITIES		NUMBE R	WEIGHT	
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
<b>24</b>	<b>ECTS / WORK LOAD TABLE</b>

<b>25</b>	<b>CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS</b>															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	2	3	2	5	1	5	1	2	3	1	1	3	0	0	0	0
ÖK2	3	2	2	4	1	4	5	1	5	4	1	3	0	0	0	0
ÖK3	3	4	1	5	1	2	4	3	5	4	1	2	0	0	0	0
ÖK4	5	3	1	2	0	4	5	0	1	2	5	3	0	0	0	0
ÖK5	2	4	5	1	2	3	4	5	1	1	2	3	0	0	0	0
ÖK6	4	4	3	5	1	4	1	2	3	5	1	5	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>							