TUI	RKEY FINANCIAL REI		ING AND TURKISH ACCOUNTING							
		STAI	NDARDS							
1	Course Title:	TURKEY FINANCIAL REPORTING AND TURKISH ACCOUNTING STANDARDS								
2	Course Code:	IMD5302								
3	Type of Course:	Compulsory								
4	Level of Course:	Second	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:									
12	Language:	Turkish								
13	Mode of Delivery:	Face to	face							
14	Course Coordinator:	Dr. Ögr.	Üyesi ŞÜKRÜ DOKUR							
15	Course Lecturers:									
16	Contact information of the Course Coordinator:									
17	Website:									
18	Objective of the Course:	Giving detailed information about accounting applications according to UMS/ IFRS, TMS/ TFRS and KOBI TFRS.								
19	Contribution of the Course to Professional Development:									
20	Learning Outcomes:									
		1	Able to explain developing process of International Accounting Standartds.							
		2	Able to list basic concepts related to International Financial Reporting Standards.							
		3	Able to perform accounting applications in according with International Accounting Standards.							
		4	Gain ability to prepare financial statements in according with International Accounting Standards.							
		5	Able to design an evaluation about differences between IFRS / TFRS and tax applications.							
		6								
		7								
		8								
		9								
		10								
21	Course Content:									
Mask	Theoretical	Co	ourse Content:							
vveek 1	Theoretical Developing Process of International		Practice							
	Accounting Standards.									
2	International Accounting and Conce Framework.	plual								

3	Accured	Reve	nues a	ınd Th	neir Rre	eportir	ng											
	Accordi	ccording to Standard of Revenue. hanges Made on Current Application by																
4	Change Standar	s Made t of Inc	e on C come T	arren axes	t Applid	cation	by											
5	Invento	ies.																
6	Property	/, Plan	t and E	Equip	ment.													
7	Intangib	le Ass	ets.															
8	Impairm	ent of	Assets	3.														
9	Non-Cu Discont	-	ssets	Held f	or Sale	e and												
10	Provision Conting			t Liab	ilities a	and												
11	Non-Cu Disconti		ssets	Held f	or Sale	e and												
12	Account about A					d Erro	ors											
13	The Cas	se afte	r the R	eport	ing Pe	riod.												
14	General	evalu	ation															
22	Textbooks, References and/or Other Materials:									Ümit Gücenme Gençoğlu, Türkiye Muhasebe Standartları ve Uygulamalar, Türkmen Kitabevi, İstanbul, 2007.• Uluslararası Muhasebe Standartları ile Uyumlu TMS, Türkiye Muhasebe Standartları Kurulu, TMSK Yayınları: 3, Fersa Matbaası, Ankara, 2008.•								
Activites Activites									Numb	er		Dura	ition (` /	Total Work Load (hour)			
Theore	tical					0		0	∂ <i>∂</i>			3.00			42.00			
	als/Labs								0						0.00			
Selfst	idy and p	repera	ation			1		10	100.00						42.00			
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Others	Others								0			0.00		0.00				
Final E Measur	inal Exams Measurement and Evaluation Techniques Used in the							ne	1						20.00			
Total W	otal Work Load														119.00			
	Ta24 wata Cata Sal/30/ORK LOAD TABLE														3.97			
ECTS (CTS Credit of the Course								6.00									
25			CON	TRIE	BUTIO	N OI			NING ALIFIC			S TO I	PRO	GRAM	ME			
	PQ ²	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ1 0	PQ11	PQ12	PQ1	PQ14	PQ15	PQ16		
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ÖK2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
ÖK3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
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ÖK4

ÖK5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Contrib ution Level:	1 '	very		т	ning C	bjec	1	s P Medi			m Qu 4 Higl	alifica 1	itions	tions 5 Very High			