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:	Compuls	sory						
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:								
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:								
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:								
\\/ - \	Theoretical	ourse Content:							
	Theoretical		Practice						
1	Developing Process of International Accounting Standards.								
2	International Accounting and Conce Framework.	ptual							

	Accured Accordi						ng											
4	Change	s Mad	e on C	urrent	t Applic		by											
5	Invento			0.01001				$\top$										
6	Propert	y, Plan	t and E	Equipr	ment.													
7	Intangib	le Ass	ets.					$\top$										
8	Impairm	nent of	Assets	ŝ.														
9	Non-Cu Discont		ssets	Held f	or Sale	and												
10	Provision Conting			t Liab	ilities a	and												
11	Non-Cu Discont		ssets	Held f	or Sale	and												
12	Accoun about A					d Erro	ors											
13	The Ca					riod.												
14	Genera	l evalu	ation															
	Textboo Materia	ls:	ferenc	es an	d/or Ot	ther		ve 20 TM	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.•									
Activit	Assesm es	ent							Numb	ner .		Dura	Duration (hour) Total Work					
7 CHVIC	03								Varris	CI		Daio	111011		oad (hour)			
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Others	ers											0.00			0.00			
	nal Exams easurement and Evaluation Techniques Used in the											20.00		$\rightarrow$	119.00			
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	TS Credit of the Course												6.00					
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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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ÖK5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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