

# TURKEY FINANCIAL REPORTING AND TURKISH ACCOUNTING STANDARDS

1	Course Title:	TURKEY FINANCIAL REPORTING AND TURKISH ACCOUNTING STANDARDS	
2	Course Code:	IMD5302	
3	Type of Course:	Compulsory	
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. AYLİN 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 KOBİ TFRS.	
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	Able to explain developing process of International Accounting Standards.
		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:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	
1	Developing Process of International Accounting Standards.		
2	International Accounting and Conceptual Framework.		



ÖK5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LO: Learning Objectives   PQ: Program Qualifications																
Contrib ution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							