

ACCOUNTING STANDARTS

1	Course Title:	ACCOUNTING STANDARTS	
2	Course Code:	ISL4216	
3	Type of Course:	Optional	
4	Level of Course:	First Cycle	
5	Year of Study:	4	
6	Semester:	8	
7	ECTS Credits Allocated:	5.00	
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. Ümit Gücenme Gençoğlu	
15	Course Lecturers:	Prof. Dr. AYLIN POROY ARSOY	
16	Contact information of the Course Coordinator:	umitgucenme@uludag.edu.tr	
17	Website:		
18	Objective of the Course:	Make accounting application according to TASs/TFRSs and SMEs TFRSs	
19	Contribution of the Course to Professional Development:		
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	Gain ability to prepare cash flow statement according to TASs/TFRSs and SMEs TFRSs
		8	Gain ability to prepare statement of changes equity according to TASs/TFRSs and SMEs TFRSs
		9	
		10	
21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	
1	International Accounting and Conceptual Framework, TAS		
2	TAS 1- Presentation of Financial Statements		

3	Accrued revenues and their reporting according to TAS 18- Revenue	
4	Changes made on current application by TAS 12 Income Taxes	
5	TAS 32, TAS 39 Financial Instruments Standards	
6	TAS 28- Investments in Associates and Joint Ventures	
7	TAS 27- Consolidated and Separate Financial Statements	
8	TMS 2- Inventories	
9	TAS 16- Property, Plant and Equipment and 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 8- Accounting Policies, Changes in Accounting Estimates and Errors	

Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	Prof.Dr.Gürbüz Gökçen, Prof.Dr.Başak Ataman Akgül, Doç.Dr.Cemal Özlü, Dr.Tamer Ayar	14	9.00	126.00
Practicals/Labs		0	0.00	0.00
Self study and preperation	Editörler:Doç.Dr.Necdet Sağlam, Doç.Dr.Salih Çelikkale Genel Dönüşümün Öğütmeni Melikşah Hıncal	10	6.00	60.00
Homeworks		5	1.00	5.00
Projects		0	0.00	0.00
Field Studies		0	0.00	0.00
TERM LEARNING ACTIVITIES		NUMBER	WEIGHT	
Midterm exams		0	0.00	0.00
Others		0	0.00	0.00
Final Exams Quiz		0	100.00	100.00
Total Work Load				157.00
Total work load/ 30 hr Final Exam		100	100.00	5.23
ECTS Credit of the Course				5.00
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				
24 ECTS / WORK LOAD TABLE				

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	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK2	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK3	0	0	0	4	0	5	0	0	0	0	0	0	0	0	0	0
ÖK4	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK5	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK6	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK7	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0	0
ÖK8	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			