



AYDIN ADNAN MENDERES UNIVERSITY
GRADUATE SCHOOL OF SOCIAL SCIENCES
BUSINESS ADMINISTRATION
FINANCE AND ACCOUNTING
FINANCE AND ACCOUNTING MASTERS
COURSE INFORMATION FORM

Course Title	International Financial Reporting Standards								
Course Code	İMF517			Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	127 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	The purpose of this course is to describe in detail the students of International Financial Reporting Standards.								
Course Content	In our country, especially in banks, public enterprises and subsidiaries of international companies in Turkey, "International Financial Reporting Standards", applicable accounting and financial reporting rules are applied in recent years. Draft of the new Turkish Commercial Code is expected to be enacted in the future, the translation, the financial reporting rules apply to all companies operating in Turkey is expected to be accepted as. Therefore, these standards (rules) is increasingly important in better understanding. These standards are discussed in detail in this course.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation)								
Name of Lecturer(s)									

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading

1	Çelik Orhan, Uluslararası Finansal Raporlama Standartlarının KOBİ'lerde Uygulanması: Temel Dinamikler ve Potansiyel Sorunlar, TESMER Yayın No.: 73, Ankara, 2007
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Week	Weekly Detailed Course Contents	
1	Theoretical	IFRS, Objectives, and Turkey, Reflection, Tax Laws, Accounting Standards Relationship
2	Theoretical	Preparation and Presentation of Financial Statements and Related General Framework
3	Theoretical	IAS 7 - Cash Flow Statement
4	Theoretical	IAS 18 - Revenue, IAS 2 - Inventories
5	Theoretical	IAS 16 - Property, Plant and Equipment, IAS 38 - Intangible Assets
6	Theoretical	IAS 36 - Property, Intangible Assets and Depreciation
7	Intermediate Exam	Midterm Exams
8	Intermediate Exam	Midterm Exams
9	Theoretical	IAS 40 - Investment Property, IFRS 5 - Assets and Discontinued Operations Ready for Sale
10	Theoretical	IAS 23 - Borrowing Costs, IAS 37 - Provisions, Contingent Liabilities and Assets, IAS 19 - Employee Benefits
11	Theoretical	IAS 12 - Income Taxes on the IAS 21 - Effects of Foreign Exchange Rates Değişmelerin
12	Theoretical	IAS 32 - Financial Instruments: Disclosures, and submitting, UMS39 - Financial Instruments: Recognition and Measurement Issues, IFRS 7 - Financial Instruments: Explanatory Notes
13	Theoretical	IAS 28 - Related Investments of companies, IAS 27 - Consolidated Financial Statements, IFRS 3 - Business Combinations
14	Theoretical	IAS 8 - Profit or Loss for the Period, Fundamental Errors and Changes in Accounting Policies, IAS 10 - Subsequent events may occur
15	Theoretical	IAS 14 - Segment Reporting, IAS 24 - Disclosure of Transactions with related parties, IAS 34 - Intermediate Financial Reports

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Midterm Examination	1	25	1	26



Final Examination	1	30	1	31
Total Workload (Hours)				127
[Total Workload (Hours) / 25*] = ECTS				5
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	
2	
3	
4	
5	

Programme Outcomes (Finance and Accounting Masters)

1	To be able to integrate fundamental accounting and auditing knowledge with related branches of the law.
2	To be able to use technical and practical knowledge regarding the establishment and development of cost systems in practice.
3	To be able to consider ethic values and social responsibility in the decisions in business life.
4	Be able to take initiative and solve problems using analytic and creative approaches and manage risks in the changing business conditions.
5	To be able to associate the subtle movements in the securities and organized financial markets with human psychology and analyze the relationship.
6	Be able to improve the system in which he/she is engaged by integrating the theoretical knowledge with practice (be able to understand and interpret the problems of the profession and express ideas in a succinct and precise manner.)
7	To be able to analyze and interpret developments in the derivative products, foreign exchange markets and financial markets and perform transactions using derivative products.
8	To be able to use mathematical and statistical knowledge in order to employ fundamental finance principles in the decision making process. Be able to use econometric models in accounting and finance and testing them using actual data in the finance markets.
9	To be able to recognize the international financial management tools, international financial markets, and intermediary organizations and entities and make use of this knowledge in the financial management of a firm.
10	To be able to evaluate the cause and effect relations of the local and global crisis and be able to make decisions based on knowledge in the conditions of crisis.

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P1	3	5	4	3	2
P2	3	3	5	4	3
P3	3	3	3	5	4
P4	4	3	3	3	5
P5	4	4	3	3	3
P6	4	4	4	3	3
P7	2	4	4	4	3
P8	2	2	4	4	4
P9	2	2	2	4	4
P10	5	2	2	2	4

