



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

Course Title	Turkish Accounting Standards and Principles								
Course Code	İM528			Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	127 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	The aim of the course, International and Turkey in the field of accounting and financial reporting standards, accounting application, understanding of innovations to address the accounting and reporting, and international financial reporting is to train students capable of understanding and adapting to standartlarına.								
Course Content	Turkey Accounting Standards (TAS), Turkey Financial Standards (IFRS) 's meaning, place of accounting theory, history of Turkey, its importance, the preparation and presentation of financial statements in respect of Objectives and conceptual framework. Selected applications of TMS and IFRS.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Discussion								
Name of Lecturer(s)	Assoc. Prof. Çağrı KÖROĞLU								

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	Definition of accounting and financial reporting standards, the importance and process of the formation
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
2	Theoretical	Definition of accounting and financial reporting standards, the importance and process of the formation and conceptual framework
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
3	Theoretical	IAS 1: Presentation of Financial Statements will be explained in theory and practice
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
4	Theoretical	IAS 2: Inventories will be explained in theoretical and applied standard
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
5	Theoretical	IAS 7: Cash Flow Statement will be explained in theoretical and applied standard
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
6	Theoretical	IAS 11: Standard for Construction Contracts will be explained in theory and practice
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
7	Theoretical	IAS 12: Income Taxes will be explained in theoretical and applied standard
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
8	Intermediate Exam	Midterm Exam
9	Theoretical	FRS 16: Tangible Fixed Assets and IAS 38: Intangible Assets will be explained in theoretical and applied standard
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
10	Theoretical	IAS 17: Leases will be explained in theoretical and applied standard



10	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
11	Theoretical	IAS 18: Revenue will be explained in theoretical and applied standard
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
12	Theoretical	IAS 23: Borrowing Costs will be covered in theoretical and applied standard
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
13	Theoretical	IAS 27: Consolidated and Separate Financial Statements and IFRS 3: Business Combinations Standard will be explained in theory and practice
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
14	Theoretical	IAS 36: Impairment of Assets IAS 40 will be explained in theory and practice Standard: Standard for Investment Properties will be explained in theory and practice
	Preparation Work	Sağlam N., S. Şengel ve B. Öztürk, Türkiye Muhasebe Standartları Uygulaması, Maliye ve Hukuk Yayınları, 2. Baskı, 2008,Ankara
16	Final Exam	Final Exam
17	Final Exam	Final Exam

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	Learning the formation process of the importance of international accounting and financial reporting standards,
2	Problems in Turkey to determine compliance with accounting and financial reporting standards,
3	Prepare financial statements in accordance with international accounting and financial reporting standards,
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	5	5	5	3	3
P2	4	3	5	3	2



P3	4	5	5	3	3
P4	5	5	4	4	3
P5	4	4	4	4	3
P6	5	4	4	5	3
P7	4	4	2	3	4
P8	4	4	4	3	3
P9	4	4	4	2	3
P10	5	4	5	3	3

