



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		International Financial Reporting Standards							
Course Code		UTB514		Couse Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	125 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		<p>Course Summary Content in our country, especially in banks, public enterprises and international companies in Turkey in partnerships do not have any, "international financial reporting standards", in recent years, as the current accounting and financial reporting rules. In the future, the new Turkish commercial code draft is expected to be legislated, the aforementioned translation, all the companies operating in Turkey for the current financial reporting rules is expected to be considered. Therefore, the importance of increasing understanding of the standards (rules). This lesson discusses in detail the question of standards.</p> <p>-</p>							
Course Content		<p>Course Summary Content in our country, especially in banks, public enterprises and international companies in Turkey in partnerships do not have any, "international financial reporting standards", in recent years, as the current accounting and financial reporting rules. In the future, the new Turkish commercial code draft is expected to be legislated, the aforementioned translation, all the companies operating in Turkey for the current financial reporting rules is expected to be considered. Therefore, the importance of increasing understanding of the standards (rules). This lesson discusses in detail the question of standards.</p>							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Prof. Emre CENGİZ							

Assessment Methods and Criteria

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

Recommended or Required Reading

5	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 Reflections on Turkey, Tax Law, Accounting Standards Relationship
2	Theoretical	Preparation and Presentation of Financial Statements Related to the General Framework
3	Theoretical	IAS 7 - Cash Flow Statement
4	Theoretical	IAS 18 - Revenue, IAS 2 - Inventories
5	Theoretical	IAS 16 - Intangible Assets, IAS 38 - Intangible Assets
6	Theoretical	IAS 36 - Impairment of Tangible and Intangible Assets
7	Intermediate Exam	Midterm Exam
8	Intermediate Exam	Midterm Exam
9	Theoretical	IAS 40 - Investment Property , IFRS 5 - Assets Available for Sale and Discontinued Operations
10	Theoretical	IAS 23 - Borrowing Costs , IAS 37 - Provisions, Contingent Liabilities and Contingent Assets IAS 19 - Employee Benefits
11	Theoretical	IAS 12 - Income Taxes on IAS 21 - The Effects of Changes in Foreign Exchange Rates
12	Theoretical	IAS 32 - Financial Instruments : Disclosures and Presentation , UMS39 - Financial Instruments: Recognition and Measurement Issues, IFRS 7 - Financial Instruments: Explanatory Notes
13	Theoretical	IAS 28 - Investments in Related 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 - Events after balance sheet date that may occur



15	Final Exam	Final
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Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Practice	1	48	30	78
Midterm Examination	1	10	1	11
Final Examination	1	35	1	36
Total Workload (Hours)				125
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Preparation of financial reports in accordance with international financial reporting Standards
2	Assets, Liabilities and shareholders' equity of the Profit and cash flow information, to be determined in accordance with International Financial Reporting Standards (valuation)
3	Financial reports in accordance with IFRS presentation in a clear and understandable manner. (minimum information to be presented in the financial statements)
4	IFRS rules being implemented in Turkey with the comparison of financial reporting rules.
5	Learning accounting accounts in accordance with IFRS.

Programme Outcomes (International Trade Master's Without Thesis)

1	To be able to comprehend and solve economic issues using other social sciences and the basic principles of economic science.
2	To be able to access information, evaluate, interpret, and implement in the processes of the scientific research processes related to International economy.
3	To be able to predict the effects of economic and political developments on the Turkish financial markets and foreign trade sector, to be able to view, comprehend and interpret national and international financial markets, to be able to apply the innovative methods.
4	To be able to communicate with all private firms showing activity in the countryside at the required level of behavior science, to detect problems, and to be able to conduct joint project.
5	To be able to lead multi-disciplinary studies in foreign trade, to be able to enhance solutions in complex situations and to be able to take responsibility.
6	To be able to raise awareness about the new and developing practices of the job, to be able to review and learn these when needed.
7	To be able to use theoretical and practical information in International economics and foreign trade
8	To be able to design innovative solutions integrating the original ideas and methods in administrative sciences and the international economy with the system, part or process designs.
9	To be able to articulate the idea, and the findings about the research topic verbal and written in an effective way.

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

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

