

MUDTZ508 - BOBİ FRS AND ITS APPLICATIONS - Sosyal Bilimler Enstitüsü - İşletme Ana Bilim Dalı

General Info

Objectives of the Course

The aim of this course is to provide students with fundamental knowledge and skills regarding financial reporting standards and practices for large and medium-sized enterprises (large and medium-sized businesses). It aims to enable students to understand the financial reporting process, analyze and interpret financial statements. It also seeks to raise awareness among businesses about complying with financial reporting standards, acting in accordance with ethical guidelines, and presenting accurate financial information.

Course Contents

The aim of this course is to provide large and medium-sized enterprises with fundamental knowledge and skills regarding financial reporting standards and practices.

Recommended or Required Reading

Akdoğan, H., Aktaş, M.A., Gümüş, U. T., Hiçyorulmaz, E., Parlak, N., Süklüm, N., Tosunoğlu, B., Bozkurt Yazar, B., Cengiz, S., Ede, H. & Karataş, M. (December 2020). Comparisons of the Financial Reporting Standard for Large and Medium-Sized Enterprises (2021 Edition), Editor: H. Akdoğan, Ankara: Siyasal Kitabevi. Board Decision on the Financial Reporting Standard for Large and Medium-Sized Enterprises (2021 Edition), Official Gazette No. 31439 (Repeated), dated 30.03.2021. Süleyman Yükçü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Applications, Kitapana Publishing House.

Planned Learning Activities and Teaching Methods

Lecture, question and answer, and discussion.

Recommended Optional Programme Components

In the first lesson, the topics to be covered each week will be explained in detail. Therefore, reviewing the relevant unit and reading the articles and papers before class will facilitate understanding of the subject.

Instructor's Assistants

Doç. Dr. Eda KÖSE

Presentation Of Course

Face to face

Dersi Veren Öğretim Elemanları

Assoc. Prof. Dr. Filiz Özşahin Koç Assoc. Prof. Dr. Eda Köse

Program Outcomes

1. Understanding the importance of BOBİ FRS
2. Understanding the general features of BOBİ FRS
3. Understanding the BOBİ FRS transition provisions

Weekly Contents

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1	Author: Süleyman Yükçü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	BOBİ FRS General Features	
2	Author: Süleyman Yükçü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	BOBİ FRS Main Differences	
3	Author: Süleyman Yükçü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Additional Obligations Imposed on Large Businesses	
4	Author: Süleyman Yükçü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Hazırlanması Gerekli Finansal Tablolar	

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
5	Author: Süleyman Yükcü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Implementation of Accounting Policies According to BOBI FRS	
6	Author: Süleyman Yükcü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Events After the Reporting Period	
7	Author: Süleyman Yükcü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Revenues	
8				Midterm Exam	
9	Author: Süleyman Yükcü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Stocks	
10	Author: Süleyman Yükcü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Agricultural Activities	
11	Author: Süleyman Yükcü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Tangible Fixed Assets	
12	Author: Süleyman Yükcü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Intangible Fixed Assets	
13	Author: Süleyman Yükcü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Cost of Debt	
14	Author: Süleyman Yükcü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Investment Properties	
15	Author: Süleyman Yükcü, Gönül İpek Alkan, Emre Kaplanoğlu, M. Yılmaz İçerli, Book: Bobi Frs Uygulamaları, Preparation: Reading the page intervals related to the topic to be discussed each week. https://www.kgk.gov.tr/DynamicContentDetail/5151/Bu%CC%88yu%CC%88k-ve-Orta-Boy		Lecture, Discussion, Question and Answer	Government Incentives	
16				Final Exam	

Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	1,00
Final	1	1,00
Ders Öncesi Bireysel Çalışma	14	3,00
Ders Sonrası Bireysel Çalışma	14	3,00
Ara Sınav Hazırlık	7	3,00
Final Sınavı Hazırlık	14	3,00
Teorik Ders Anlatım	14	3,00

Assesments

Activities	Weight (%)
Vize	40,00
Final	60,00

İşletme Ana Bilim Dalı / MUHASEBE VE DENETİM (YL) (TEZSİZ) (İKİNCİ ÖĞRETİM) X Learning Outcome Relation

	P.O. 1	P.O. 2	P.O. 3	P.O. 4	P.O. 5	P.O. 6	P.O. 7	P.O. 8	P.O. 9	P.O. 10	P.O. 11	P.O. 12	P.O. 13
L.O. 1			5				3	1					1
L.O. 2			5				3	1					1
L.O. 3			5				3	1					1

Table :

P.O. 1 : Finansal muhasebe ve yönetim muhasebesi prensiplerini anlamak ve uygulamak.

P.O. 2 : Denetim süreçlerini planlamak, yürütmek ve raporlamak.

P.O. 3 : Uluslararası finansal raporlama standartlarını uygulamak.

P.O. 4 : Mali analiz tekniklerini kullanarak işletme performansını değerlendirmek.

P.O. 5 : Finansal karar verme süreçlerini analiz etmek ve yönlendirmek.

P.O. 6 : Mesleki iletişim becerilerini ve sunum yeteneklerini geliştirmek

P.O. 7 : Mali tabloları hazırlamak, yorumlamak ve analiz etmek.

P.O. 8 : Vergi mevzuatını anlamak ve uygulamak.

P.O. 9 : Maliyet muhasebesi yöntemlerini kullanmak ve maliyet analizi yapmak.

P.O. 10 : İç kontrol sistemlerini tasarlamak ve değerlendirmek.

P.O. 11 : Finansal riskleri tanımlamak ve yönetmek.

P.O. 12 : İşletme etiği ve mesleki standartları anlamak ve uygulamak.

P.O. 13 : Mali analiz tekniklerini kullanarak işletme performansını değerlendirmek.

L.O. 1 : BOBİ FRS önemini kavrama

L.O. 2 : BOBİ FRS genel özellikleri anlama

L.O. 3 : BOBİ FRS geçiş hükümlerini anlama