

MUDTZ503 - ACCOUNTING STANDARDS AND PRACTICES - Sosyal Bilimler Enstitüsü - İşletme Ana Bilim Dalı  
General Info

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Objectives of the Course

Acquiring knowledge and skills in the implementation of accounting practices of Turkish Accounting and Financial Reporting Standards (TMS/TFRS).

Course Contents

This course covers the topics of Turkish Accounting Standards published in accordance with International Accounting Standards and Turkish Financial Reporting Standards published in accordance with International Financial Reporting Standards.

Recommended or Required Reading

Prof. Dr. Ümit Gücenme Gençoğlu, Türkiye Muhasebe Standartları ve Uygulamalar, Türkmen Kitabevi, Uluslararası Muhasebe Standartları ile uyumlu TMS, Türkiye Muhasebe Standartları Kurulu, TMSK. Yayınları: Türkiye Muhasebe Standartları Uygulamaları

Planned Learning Activities and Teaching Methods

Lecture, question and answer, and discussion

Recommended Optional Programme Components

Weekly reading assignments were assigned for the course. Students were also asked to conduct research for each standard.

Instructor's Assistants

There is no

Presentation Of Course

Face to face

Dersi Veren Öğretim Elemanları

Dr. Öğr. Üyesi Filiz Özşahin Koç

Program Outcomes

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1. Have knowledge about accounting standards.
2. Can make accounting records using accounting standards.
3. Interpret the impact of accounting standards on financial reporting.

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	The importance of accounting standards and the place of standards in the world and in Türkiye	
2	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS 1: Presentation of Financial Statements	
3	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS 2 Inventories	
4	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS Cash Flows	
5	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS 8: Accounting Policies, Changes and Errors in Accounting Estimates	
6	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS 10 Events After the Balance Sheet Date	
7	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS 12 Income Taxes	
8				Midterm Exam	
9	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS 16: Tangible Fixed Assets	
10	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS 40 Investment Properties	
11	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS-36 Impairment of Assets	
12	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS 38: Intangible Assets	
13	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS-37 Provisions, Contingent Liabilities and Assets	
14	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS 19 Employee Benefits	
15	Author: Ümit Gücenme Gençoğlu Book Title: Türkiye Muhasebe Standartları ve Uygulamalar Preparation: Read the relevant pages on each week's topic.		Lecture - Question and answer - Discussion	IAS 23 Cost of Debt	

## Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	1,00
Final	1	1,00
Derse Katılım	14	3,00
Ders Öncesi Bireysel Çalışma	14	2,00
Ders Sonrası Bireysel Çalışma	14	2,00
Ara Sınav Hazırlık	7	3,00
Final Sınavı Hazırlık	14	2,00
Teorik Ders Anlatım	14	3,00

Assesments

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