Course Syllabus

Code - Course Title	**MUH502 - Conceptual Framework of Financial Accounting**
Course Type	I. SEMESTER
Laboratory + Practice	3+0
ECTS	**6.0**
Language of Instruction	Türkçe
Course Type	Required Courses
Course Instructor(s)	PROF. DR. NECDET SAĞLAM

Mode of Delivery	The mode of delivery of this course is face to face.
Prerequisites	There is no prerequisite or co-requisite for this course.
Courses Recomended	There is no recommended optional programme component for this course.
Recommended Resources	Muhasebenin Kuramsal YapısıÖzgül Cemalcılar-Saime Önce
Work Placement	N/A

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		External reporting environment	
Week - 2		Theoretical Framework of Accounting, Defining the financial accounting, Theories of Accounting: Normative/Positive theories, conceptual framework projects	
Week - 3		The purpose of financial data, evaluation of the current effectiveness and limitations of financial reporting in the context of its objectives and users’ needs, elements of financial statements	
Week - 4		The preparation and understanding of accounts under a variety of valuation assumptions	
Week - 5		Cash and cash equivalents and markatable securities	
Week - 6		Account receivables	
Week - 7		Inventories	
Week - 8		Investments	
Week - 9		Fixed assets	
Week - 10		Intangibles	
Week - 11		Current liabilities	
Week - 12		Long term liabilities	

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 13		Equities	
Week - 14		Income statement	

Learning Outcomes

#	Learning Outcome
1	Demonstrate a sound theoretical understanding of the objectives of financial statements
2	Examine the conceptual framework
3	Critically analyse alternative accounting models against a theoretical framework of accounting
4	Demonstrate how current practice is affected by the conceptual framework
5	Apply technical knowledge to practical accounting problems

Sustainable Development Goals

No content has been provided.

Course Theme

No content has been provided.

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Teorik Derse Katılım	0	0	0
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	0	0	0
Ödevler	0	0	0
Proje - Rapor - Sunum Hazırlama	0	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	0	0	0
Final Sınavı Hazırlığı (sınav süresi dahil)	0	0	0
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0	0	0
Staj Uygulaması	0	0	0
		Calculated ECTS	**0**

Assessment Method and Passing Requirements

No content has been provided.

Assessment Method and Passing Requirements	Quamtity	Percentage (%)
1.Midterm Exam	1	40
Final Exam	1	40

Assessment Method and Passing Requirements	Quamtity	Percentage (%)
Homework	1	20
	Sum (%)	**100**