Course Syllabus

Code - Course Title	**MUH613 - Accounting Standards in Türkiye**
Course Type	I. SEMESTER
Laboratory + Practice	3+0
ECTS	**7.5**
Language of Instruction	Türkçe
Course Type	Required Courses
Course Instructor(s)	PROF. DR. NECDET SAĞLAM

Mode of Delivery	Face to face
Prerequisites	No
Courses Recomended	Accounting cources
Recommended Resources	2014 IFRS (Blue Book)
Work Placement	No.

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		The Conceptual Framework for Financial Reporting	
Week - 2		IAS 1 Presentation of Financial Statements IAS 2 Inventories	
Week - 3		IAS 16 Property, Plant and Equipment IAS 17 Leases	
Week - 4		IAS 21 The Effects of Changes in Foreign Exchange Rates 2003* IAS 23 Borrowing Costs	
Week - 5		IAS 28 Investments in Associates and Joint Ventures , IFRS 3 Business Combinations IFRS 11 Joint Arrangements	
Week - 6		IAS 16 Property, Plant and Equipment 2003* IAS 17 Leases IAS 18 Revenue	
Week - 7		IAS 19 Employee Benefits IAS 26 Accounting and Reporting by Retirement Benefit Plans	
Week - 8		IFRS 8 Operating Segments IFRS 9 Financial Instruments IFRS 10 Consolidated Financial Statements IFRS 12 Disclosure of Interests in Other Entities IFRS 13 Fair Value Measurement IFRS 14 Regulatory Deferral Accounts	
Week - 9		OTHER STANDARTS	
Week - 10		OTHER STANDARTS	
Week - 11		OTHER STANDARTS	
Week - 12		OTHER STANDARTS	
Week - 13		OTHER STANDARTS	

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 14		OTHER STANDARTS	

Learning Outcomes

#	Learning Outcome
1	Conceptual Framework for Financial Reporting will be learned
2	Information about IFRS Standards will be learned.
3	IFRS application will be learned.

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
Homework	1	20
	Sum (%)	**100**