

**TURKISH-GERMAN UNIVERSITY  
INSTITUTE OF SOCIAL SCIENCES  
INTERNATIONAL FINANCE**

**COURSE SYLLABUS FORM**

<b>Course Information</b>				
<b>Course Unit Title</b>	<b>International Financial Reporting and Analysis</b>			
<b>Course Unit Code</b>	<b>Semester</b>	<b>Regular Cycle</b>	<b>T+A+L Hour</b>	<b>ECTS</b>
<b>IF105</b>	<b>1</b>	<b>1</b>	<b>2+1+0</b>	<b>6</b>

<b>Course Language</b>	English			
<b>Course Level</b>	<b>Undergraduate</b>		<b>Graduate</b>	<b>X</b>
<b>Department / Program</b>	International Finance			
<b>Types of Education</b>	Classroom lecture			
<b>Course Type</b>	<b>Compulsory</b>	<b>X</b>	<b>Elective</b>	
<b>Objectives of the Course</b>	Introduction of topics related to international financial reporting			
<b>Course Content</b>	Accounting processes; balance sheet components, income statement and statement of cash flows; application of the various methods of financial analysis			
<b>Prerequisite</b>	-			
<b>Course Coordinator</b>	Dr. S. Emre Çekin			
<b>Name of Lecturers</b>	Prof.Dr. Ahmet Göksel YÜCEL			
<b>Course Assistants</b>	İbrahim Başaran			
<b>Work Placement(s)</b>	-			

<b>Recommended or Required Reading</b>	
<b>Text Book(s) / Lecture Notes</b>	
<b>Other Sources</b>	

<b>Material Sharing</b>	
<b>Documents</b>	-
<b>Assignments</b>	-

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<b>Exams</b>	-
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**Course Category**

<b>Mathematics and Basic Sciences</b>	%
<b>Engineering</b>	%
<b>Engineering Design</b>	%
<b>Social Sciences</b>	100%
<b>Educational Sciences</b>	%
<b>Science</b>	%
<b>Health Sciences</b>	%
<b>Field Knowledge</b>	%

**Assessment Criteria**

<b>Semester Works</b>	<b>Quantity</b>	<b>Percentage %</b>
<b>Midterm Exam</b>	1	40%
<b>Quiz</b>		%
<b>Assignment</b>		%
<b>Attendance</b>		%
<b>Application</b>		%
<b>Project</b>		%
<b>Final examination</b>	1	60%
<b>Total</b>	2	100%

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<b>ECTS / Table for Student Working Load</b>			
<b>Activities</b>	<b>Quantity</b>	<b>Duration (Hour)</b>	<b>Total Work Load (Hour)</b>
<b>Course Duration</b>	13	3	42
<b>Self-Study Hours</b>	45	3	135
<b>Assignment</b>			
<b>Presentation / Seminar Preparation</b>			
<b>Midterm exams</b>	1	1	1
<b>Application</b>			
<b>Laboratory</b>			
<b>Project</b>			
<b>Final examination</b>	1	2	2
<b>Total Work Load(Hour)</b>	180		
<b>Total Work Load(Hour)/ 30 (h)</b>	180/30=6		
<b>ECTS Credit of the Course</b>	6		

**Learning Outcomes of the Course**

<b>No.</b>	<b>Learning Outcomes</b>

**Course Content**

<b>Week</b>	<b>Topic</b>	<b>Preparation</b>	<b>Documents</b>
<b>1</b>	Introduction to financial reporting		
<b>2</b>	IFRS - Framework		
<b>3</b>	Stocks		

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4	Fixed assets		
5	Intangible Assets		
6	Provisions		
7	Deferred tax assets		
8	Functional currency		
9	Impairment of assets		
10	Cash flow statement		
11	Consolidated tables		
12	Consolidated tables		
13	Financial instruments		
14	Extensive case studies		
15	Extensive case studies		

**Matrix of Course Learning Outcomes versus Program Outcomes**

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11
<b>ALL</b>	2	5	1	2	3	3	4	3	3	3	2

**Contribution Level: 1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High**

**Prepared by:** Egemen Kayabaşı

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