

M.A. PROGRAM IN BUSINESS MANAGEMENT (WITH THESIS)
COURSE SYLLABUS FORM

Course Details				
Code	Academic Year			Semester
BM048	1			Elective
Title	T	A	L	ECTS
International Financial Reporting	3	0	0	6
Language	English			
Level	Undergraduate	Graduate	X	Postgraduate
Department / Program	Business Management			
Forms of Teaching and Learning	Face to face			
Course Type	Compulsory	Elective	X	
Objectives	Learning of international financial reporting standards and their advanced applications			
Content	Organizational basics of international financial reporting standards and its conceptual framework, analysis and applications of different standards			
Prerequisites	-			
Coordinator	Asst. Prof. Dr. Çiydem ÇATAK			
Lecturer(s)	-			
Assistant(s)	-			
Work Placement	-			
Recommended or Required Reading				
Books / Lecture Notes	UFRS documents and lecture notes distributed by the lecturer.			
Other Sources	-			
Additional Course Material				
Documents	-			
Assignments	-			
Exams	-			
Course Composition				
Mathematics und Basic Sciences				40%
Engineering				%
Engineering Design				%
Social Sciences				60%
Educational Sciences				%
Natural Sciences				%

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Health Sciences			%
Expert Knowledge			%
Assessment			
Activity	Count		Percentage (%)
Midterm Exam	1		40
Quiz			
Assignments			
Attendance			
Recitations			
Projects			
Final Exam	1		40
Total			100
ECTS Points and Work Load			
Activity	Count	Duration	Work Load (Hours)
Lectures	14	3	42
Self-Study	14	3	42
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	48	48
Recitations			
Laboratory			
Projects			
Final Exam	1	48	48
Total Work Load			180
ECTS Points (Total Work Load / Hour)			6
Learning Outcomes			
1	Learning basic accounting standards which are widely accepted		
2	Learning international accounting standards and their application areas		
3	Learning, applying and evaluating of important reporting standards and logic behind financial reporting		
4	Learning and applying of international financial reporting standards		
5	Learning the aim of UFRS and projecting this aim to financial statements		
Weekly Content			
1	Introduction to international accounting		
2	Concept and international differences		

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3	Conceptual framework of UFRS
4	Consolidated financial statements
5	Financial statement and accounting of profit
6	Organizing income statement
7	Valuation Criterias
8	Improvements in UFRS
9	Midterm Exam
10	Provisions
11	Provisions
12	Reserved taxes
13	Tangible assets
14	Intangible assets
15	Overview

Contribution of Learning Outcomes to Program Objectives (1-5)

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13
1	4	4	4	4	4	4	4	4	4	4	4	4	4
2	4	4	4	4	4	4	4	4	4	4	4	4	4
3	4	4	4	4	4	4	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	4	4	4	4	4
5	4	4	4	4	4	4	4	4	4	4	4	4	4

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

Compiled by: Asst. Prof. Dr. Çiydem ÇATAK (Head of Sub-Department Accounting and Financing)

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