

GENEL TANIM / GENERAL DESCRIPTION

Ders Adı / Course Name	International Financial Reporting Standards / International Financial Reporting Standards	
Ders Kodu / Course Code	EISL511	
Ders Türü / Course Type		
Ders Seviyesi / Course Level	Master with Thesis / Master with Thesis	
Ders Akts Kredi / ECTS	6.00	
Haftalık Ders Saati (Kuramsal) / Course Hours For Week (Theoretical)	3.00	
Haftalık Uygulama Saati / Course Hours For Week (Objected)	0.00	
Haftalık Laboratuvar Saati / Course Hours For Week (Laboratory)	0.00	
Dersin Verildiği Yıl / Year	1	
Öğretim Sistemi / Teaching System	Daytime Class / Daytime Class	
Eğitim Dili / Education Language	English / English	
Ön Koşulu Olan Ders(ler) / Precondition Courses	none	none
Amacı / Purpose	The aim of this course is to provide students with an understanding of the fundamental concepts, principles, and applications of International Financial Reporting Standards (IFRS), emphasize the importance of international standards in financial reporting, and inform students about international financial reporting practices.	The aim of this course is to provide students with an understanding of the fundamental concepts, principles, and applications of International Financial Reporting Standards (IFRS), emphasize the importance of international standards in financial reporting, and inform students about international financial reporting practices.
İçeriği / Content	The aim of this course is to provide students with an understanding of the fundamental concepts, principles, and applications of International Financial Reporting Standards (IFRS), emphasize the importance of international standards in financial reporting, and inform students about international financial reporting practices.	The aim of this course is to provide students with an understanding of the fundamental concepts, principles, and applications of International Financial Reporting Standards (IFRS), emphasize the importance of international standards in financial reporting, and inform students about international financial reporting practices.
Önerilen Diğer Hususlar / Recommended Other Considerations	none	none
Staj Durumu / Internship Status	none	none
Kitap / Malzemesi / Önerilen Kaynaklar / Books / Materials / Recommended Reading	1IFRS Foundation. (2021). International Financial Reporting Standards (IFRS) 2021. Wiley. 2Deloitte. (2021). IFRS in Your Pocket 2021. Deloitte Global Services Limited. 3Kieso, D.E., Weygandt, J.J., & Warfield, T.D. (2018). Intermediate Accounting: IFRS Edition (3rd Edition). Wiley.	1IFRS Foundation. (2021). International Financial Reporting Standards (IFRS) 2021. Wiley. 2Deloitte. (2021). IFRS in Your Pocket 2021. Deloitte Global Services Limited. 3Kieso, D.E., Weygandt, J.J., & Warfield, T.D. (2018). Intermediate Accounting: IFRS Edition (3rd Edition). Wiley.
Öğretim Üyesi (Üyeleri) / Faculty Member (Members)		

ÖĞRENME ÇIKTILARI / LEARNING OUTCOMES

1	Understand international financial reporting standards and their application principles.	Understand international financial reporting standards and their application principles.
2	Develop the ability to prepare and interpret financial statements.	Develop the ability to prepare and interpret financial statements.
3	Develop the ability to implement financial reporting policies and procedures.	Develop the ability to implement financial reporting policies and procedures.
4	Develop the ability to evaluate the compliance of financial reporting with international standards.	Develop the ability to evaluate the compliance of financial reporting with international standards.
5	Develop the ability to adhere to ethical and professional standards in financial reporting processes.	Develop the ability to adhere to ethical and professional standards in financial reporting processes.

HAFTALIK DERS İÇERİĞİ / DETAILED COURSE OUTLINE

Hafta / Week					
1	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Introduction to International Financial Reporting Standards				
	Introduction to International Financial Reporting Standards				
2	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	First-time Adoption of International Financial Reporting Standar				
	First-time Adoption of International Financial Reporting Standards				
3	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Share-based Payment				
	Share-based Payment				
4	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Business Combinations				
	Business Combinations				
5	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Non-current Assets Held for Sale and Discontinued Operations				
	Non-current Assets Held for Sale and Discontinued Operations				

6	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Financial Instruments				
	Financial Instruments				
7	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Fair Value Measurement				
	Fair Value Measurement				
8	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Revenue from Contracts with Customers				
	Revenue from Contracts with Customers				
9	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Leases				
	Leases				
10	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Insurance Contracts				
	Insurance Contracts				
11	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Finansal Araçlara İlişkin Bilgiler				
	Financial Instruments: Disclosures				

12	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Değer Düşüklüğü Testi				
	Impairment of Assets				
13	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Karşılıklar, Koşullu Varlıklar ve Koşullu Yükümlülükler				
	Provisions, Contingent Liabilities and Contingent Assets				
14	Teorik Dersler / Theoretical	Uygulama	Lab	Öğretim Yöntem ve Teknikleri/Teaching Methods Techniques	Ön Hazırlık / Preliminary
	Geleceğin Uluslararası Finansal Raporlama Standartları				
	Future of International Financial Reporting Standards				

DEĞERLENDİRME / EVALUATION

Yarıyıl (Yıl) İçi Etkinlikleri / Term (or Year) Learning Activities	Sayı / Number	Katkı Yüzdesi / Percentage of Contribution (%)
Ara Sınav / Midterm Examination	1	100
Toplam / Total:	1	100
Başarı Notuna Katkı Yüzdesi / Contribution to Success Grade(%):		40

Yarıyıl (Yıl) Sonu Etkinlikleri / End Of Term (or Year) Learning Activities	Sayı / Number	Katkı Yüzdesi / Percentage of Contribution (%)
Final Sınavı / Final Examination	1	100
Toplam / Total:	1	100
Başarı Notuna Katkı Yüzdesi / Contribution to Success Grade(%):		60

Etkinliklerinin Başarı Notuna Katkı Yüzdesi(%) Toplamı / Total Percentage of Contribution (%) to Success Grade:	100
Değerlendirme Tipi / Evaluation Type:	

İŞ YÜKÜ / WORKLOADS

Etkinlikler / Workloads	Sayı / Number	Süresi (Saat) / Duration (Hours)	Toplam İş Yüğü (Saat) / Total Work Load (Hour)
Ara Sınav / Midterm Examination	1	1.00	1.00
Ara Sınav İçin Bireysel Çalışma / Individual Study for Mid term Examination	1	72.00	72.00
Final Sınavı / Final Examination	1	1.00	1.00
Final Sınavı için Bireysel Çalışma / Individual Study for Final Examination	1	76.00	76.00
Toplam / Total:	4	150.00	150.00
Dersin AKTS Kredisi = Toplam İş Yüğü (Saat) / 25.00 (Saat/AKTS) = 150.00/25.00 = 6.00 ~ 6.00 / Course ECTS Credit = Total Workload (Hour) / 25.00 (Hour / ECTS) = 150.00 / 25.00 = 6.00 ~ 6.00			

PROGRAM VE ÖĞRENME ÇIKTISI / PROGRAM LEARNING OUTCOMES

Öğrenme Çıktıları / Learning Outcomes	Program Çıktıları / Program Outcomes														
	1.1.1	1.1.2	1.1.3	1.1.4	1.1.5	1.1.6	1.1.7	1.1.8	1.1.9	1.1.10	1.1.11	1.1.12	1.1.13	1.1.14	1.1.15
1.Understand international financial reporting standards and their application principles. / Understand international financial reporting standards and their application principles.	5	5	4	5	5	5	5	5	5	5	5	5	5	5	5
2.Develop the ability to prepare and interpret financial statements. / Develop the ability to prepare and interpret financial statements.	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
3.Develop the ability to implement financial reporting policies and procedures. / Develop the ability to implement financial reporting policies and procedures.	5	5	4	4	4	4	5	5	4	4	5	4	4	5	5
4.Develop the ability to evaluate the compliance of financial reporting with international standards. / Develop the ability to evaluate the compliance of financial reporting with international standards.	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
5.Develop the ability to adhere to ethical and professional standards in financial reporting processes. / Develop the ability to adhere to ethical and professional standards in financial reporting processes.	4	5	5	4	5	5	5	4	5	5	4	4	5	5	5

Katkı Düzeyi / Contribution Level : 1-Çok Düşük / Very low, 2-Düşük / Low, 3-Orta / Moderate, 4-Yüksek / High, 5-Çok Yüksek / Very high