Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G569	Financial Reporting Techniques	1	3	0	0	3	6

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Compulsory
Course Level	Masters Degree
Objective	The objective of the course is to inform students on financial reporting theory and financial reporting techniques.
Content	Financial reporting theory Alternative approaches in financial reporting The role of financial reporting in market economy The problem of measurement in financial reporting Alternative measurement approaches Recognition and qualitative characteristics of financial statements Normative accounting theory Positive accounting theory Management compensation theory Earnings management Reporting manipulations International accounting (international financial reporting)
References	* Accounting Theory-Vernon Kam ** Corporate Financial Reporting: Theory and Practice-Andrew W. Higson

Theory Topics

Week	Weekly Contents
1	Financial reporting theory 1
2	Financial reporting theory 2
3	Alternative approaches in financial reporting
4	The role of financial reporting in market economy
5	The problem of measurement in financial reporting
6	Alternative measurement approaches
7	Recognition and qualitative characteristics of financial statements
8	Normative accounting theory
9	Positive accounting theory
10	Management compensation theory
11	Earnings management
12	Reporting manipulations
13	International accounting (international financial reporting) 1
14	International accounting (international financial reporting) 2