

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G435	International Financial Reporting	5	3	3	0	3	5

Prerequisites	G232
Admission Requirements	G232

Language of Instruction	Turkish
Course Type	Elective
Course Level	Bachelor Degree
Objective	Informing students about international financial reporting issues.
Content	<p>Financial Developments in the World and Financial Reporting</p> <p>Financial Reporting Systems and Classifications</p> <p>International Financial Reporting Standards and Conceptual Framework; Deferred Tax</p> <p>Presentation of Financial Statements - Statements of Cash Flows</p> <p>Developments in Corporate Reporting Practices</p> <p>Foreign Currency Transactions: Effects of Currency Change</p> <p>Business Combinations and Consolidation Transactions (Financial Reporting in Groups and Holdings)</p> <p>Goodwill and Impairment Reporting</p> <p>Tangible Assets and Impairment Reporting</p>
References	<p>Melville, Alan, International Financial Reporting, Pearson, 8th edition, 2019.</p> <p>Choi, F.D.S.; Meek, G.K. (2014); International Accounting, (6th Edition), Pearson International Education;</p> <p>Alexander, D.; Britton, A.; Jorissen, A. (2007); "International Financial Reporting and Analysis", (3rd Edition), Thomson Learning.</p> <p>Nobes, C.; Parker, R.B. (2020); Comparative International Accounting, 14th edition, e-book, Pearson.</p>

Theory Topics

Week	Weekly Contents
1	Financial developments in world and international financial reporting
2	IFRS and Conceptual Framework
3	Presentation of Financial Statements ((IAS 1) and Statement of Cash Flows (IAS 7))
4	Property Plant and Equipment (IAS 16), Non current Assets held for sale and Discontinued Operations (IFRS 5) and Impairment of Assets(IAS 36)
5	Effect of Changes in Foreign Currency Rates (IAS 21) and Income Taxes (IAS 12)
6	IFRS 15 Revenue
7	IFRS 16 Leases
8	IFRS 9 Financial Instruments
9	IFRS 13 Fair Value, IAS 33 Earnings per Share and IAS 38 Intangible Assets
10	Groups accounts
11	Subsidiaries
12	Associates

Week	Weekly Contents
13	Foreign Subsidiaries
14	Integrated Reporting