Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G435	International Financial Reporting	7	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	Financial Developments in the World and Financial Reporting Financial Reporting Systems and Classifications International Financial Reporting Standards and Conceptual Framework; Deferred Tax Presentation of Financial Statements - Statements of Cash Flows Developments in Corporate Reporting Practices Foreign Currency Transactions: Effects of Currency Change Business Combinations and Consolidation Transactions (Financial Reporting in Groups and Holdings) Goodwill and Impairment Reporting Tangible Assets and Impairment Reporting
References	Melville, Alan, İnternational Financial Reporting, Pearson, 8th edition, 2019. Choi, F.D.S.; Meek, G.K. (2014); International Accounting, (6th Edition), Pearson International Education; Alexander, D.; Britton, A.; Jorissen, A. (2007); "International Financial Reporting and Analysis", (3rd Edition), Thomson Learning. Nobes, C.; Parker, R.B. (2020); Comparative International Accounting, 14th edition, e-book, Pearson.

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
13	Foreign Subsidiaries
14	Integrated Reporting