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	Aimed at introducing students to international financial reporting topics, this course enables them to integrate theoretical accounting standards with practical financial analysis. It incorporates applied assignments that prepare students for the professional world while clearly outlining academic requirements. To this end, the course will feature both theoretical and practical instruction designed to provide students with in-depth knowledge of International Financial Reporting Standards (IFRS) and Turkish Accounting/Financial Reporting Standards (TMS/TFRS).
Content	Global Financial Developments International Financial Reporting Standards and the Conceptual Framework; Presentation of Financial Statements (IFRS 18) – Statements of Cash Flows (IAS 7) Property, Plant and Equipment (IAS 16) and Impairment of Assets (IAS 36) Developments in Corporate Reporting Practices Foreign Currency Transactions: Effects of Changes in Exchange Rates (IAS 21) and Income Taxes (IAS 12) Revenue from Contracts with Customers (IFRS 15) Leases (IFRS 16) Business Combinations and Consolidation Transactions (Financial Reporting in Groups and Holding Companies)
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

Week	Weekly Contents
14	Integrated Reporting