Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G432	International Accounting	8	3	0	0	3	5

Prerequisites	G232
Admission Requirements	G232

Language of Instruction	Turkish
Course Type	Elective
Course Level	Bachelor Degree
Objective	The objective of this course is to inform students on international financial reporting standards.
Content	Financial developments in world IFRS (International financial reporting standards) and US GAAP (generally accepted accounting practices of United States): Similarities and differences Financial reporting in European Union Applications of Turkish Capital Markets Board (SPK) and Banking Regulation and Supervision Agency (BDDK) Conceptual explanation and purpose of IFRS Basic concepts of IFRS Accounting and financial reporting manipulations Purposes and principles of financial statements Reporting Revenue-Cost relationship Tangible assets and impairment Intangible assets and impairment Financial instruments and derivatives Provisions Business combinations and consolidation (financial reporting in holding companies and groups)
References	Choi, F.D.S.; Meek, G.K. (2008); “International Accounting”, (6th Edition), Pearson International Education; Alexander, D.; Britton, A.; Jorissen, A. (2007); “International Financial Reporting and Analysis”, (3rd Edition), Thomson Learning.

Theory Topics

Week	Weekly Contents
1	Financial developments in world
2	IFRS (International financial reporting standards) and US GAAP (generally accepted accounting practices of United States): Similarities and differences
3	Financial reporting in European Union
4	Applications of Turkish Capital Markets Board (SPK) and Banking Regulation and Supervision Agency (BDDK)
5	Conceptual explanation and purpose of IFRS
6	Basic concepts of IFRS
7	Accounting and financial reporting manipulations
8	Purposes and principles of financial statements
9	Reporting Revenue-Cost relationship
10	Tangible assets and impairment
11	Intangible assets and impairment
12	Financial instruments and derivatives
13	Provisions
14	Business combinations and consolidation (financial reporting in holding companies and groups)