

**Content**

<b>Course Code</b>	<b>Course Name</b>	<b>Semester</b>	<b>Theory</b>	<b>Practice</b>	<b>Lab</b>	<b>Credit</b>	<b>ECTS</b>
G432	International Accounting	5	3	0	0	3	5

Prerequisites	G232
Admission Requirements	G232

Language of Instruction	
Course Type	
Course Level	Bachelor Degree
Objective	
Content	
References	

## 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)