



Меѓународен Универзитет Визион - International Vision University  
 Universiteti Ndërkombëtar Vizion - Uluslararası Vizyon Üniversitesi

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## SYLLABUS

COURSE NAME	COURSE CODE	SEMESTER	COURSE LOAD	ECTS
<b>CORPORATE FINANCIAL REPORTING</b>	<b>2037</b>	<b>7</b>	<b>180</b>	<b>6</b>

<b>Prerequisite(s)</b>	None
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<b>Course Language</b>	Turkish
<b>Course Type</b>	Elective
<b>Course Level</b>	First Cycle
<b>Course Lecturer</b>	
<b>Course Assistants</b>	
<b>Classroom</b>	
<b>Extra-Curricular Office Hours and Location</b>	<b>Meeting:</b> <b>Consultancy:</b>

<b>Course Objectives</b>	This course is designed to strengthen the ability and skills of the students for preparation of the financial reports in accordance with International Financial Report Standard, using of the theoretical and practical knowledge gained in the area of business; to inform people and organizations on issues related to the business and to contribute significantly to their ability level. In addition, aim to contribute in the use of theoretical and practical knowledge gained in the field of business administration and examination of the concepts and ideas, interpretation of the data, evaluation and developing solution based on research and contributing to the high levels of proficiency.
<b>Course Learning Outcomes</b>	The students who will successfully complete this course will have knowledge and skills in the following areas: <ul style="list-style-type: none"> <li>• Preparation of financial reports in accordance with International Financial Reporting</li> <li>• Evaluation of the information for Assets, Liabilities and Shareholders' equity, profit and cash flow information in accordance with IFRS.</li> <li>• Presentation of the financial report clearly in accordance with IFRS.</li> <li>• Understand the application of IFRS regarding to the important operations.</li> </ul>
<b>Course Contents</b>	Within the scope of this course: International Financial Reporting Standards and application of IFRS, tax laws, accounting standards and relations, Associated General Framework with the Preparation and Presentation of Financial Statements, Statement of Cash Flows, Inventories - revenue, Property, Plant and Equipment, Intangible Assets, Impairment of Tangible and Intangible Assets, such topics are covered.

**WEEKLY SUBJECTS AND RELATED PREPARATION STUDIES**

<b>Week</b>	<b>Subjects</b>	<b>Related Preparation</b>
<b>1</b>	IFRS, objectives, tax laws, accounting standards, relationship, Preparation of Financial Statements and General framework related with Preparation and presentation of the Financial Statements.	Related Chapters of Course Sources
<b>2</b>	Cash Flows Statement	Related Chapters of Course Sources
<b>3</b>	Inventories	Related Chapters of Course Sources
<b>4</b>	Revenues	Related Chapters of Course Sources
<b>5</b>	Tangible assets, intangible assets	Related Chapters of Course Sources
<b>6</b>	Depreciation in the tangible and intangible assets	Related Chapters of Course Sources
<b>7</b>	Mid-term Exam	Related Chapters of Course Sources
<b>8</b>	Investment Properties - Assets Available for Sale and Discontinued Operations	Related Chapters of Course Sources
<b>9</b>	Borrowing Costs	Related Chapters of Course Sources
<b>10</b>	Profits received over taxes	Related Chapters of Course Sources
<b>11</b>	The Effects of Changes in Foreign Exchange Rates	Related Chapters of Course Sources
<b>12</b>	Financial instruments: disclosure and presentation, Financial Instruments: Recognition and Measurement doubts, Accessories: Comment	Related Chapters of Course Sources
<b>13</b>	Investments in the affiliated companies, A Consolidated Financial Statements, Business Combinations	Related Chapters of Course Sources
<b>14</b>	Profit or loss for the period, Fundamental Errors and Changes in Accounting Policies, After the Balance Sheet Date events that may occur.	Related Chapters of Course Sources
<b>15</b>	Final Exam	Related Chapters of Course Sources

**ECTS / WORKLOAD TABLE**

Presentation / Seminar			
Hours for off-the-classroom study (Pre-study, practice)	14	3	42
Midterm Exam	1	12	12
Final examination	1	14	14
<b>Total Work Load</b>			
<b>ECTS</b>		<b>6</b>	

**GENERAL PRINCIPLE RELATED WITH COURSE**

Dear students,

In order to be included, learn and achieve full success that you deserve in the courses you need to come well prepared by reading the basic and secondary textbooks. We are expecting from you carefully to obey to the course hours, not to interrupt the lessons unless is very indispensable, to be an active participant on the courses, easily to communicate with the other professor and classmates, and to be interactive by participating to the class discussions. In case of unethical behavior both in courses or on exams, will be acting in framework of the relevant regulations. The attendance of the students will be checked in the beginning, in the middle or at the end of the lessons. Throughout the semester the students who attend to all lectures will be given 15 activity-attendance points in addition to their exam grades.

**SOURCES**

<b>COMPULSORY LITERATURE</b>		
<b>No</b>	<b>Name of the book</b>	<b>Author's Name, Publishing house, Publication Year</b>
<b>1</b>	Uluslararası Finansal Raporlama Standartları Çerçevesinde Faize Dayalı Vadeli İşlem Sözleşmelerinin Muhasebeleştirilmesi	Dr. Ferhan Emir Tuncay Umuttepe Yayınları,2015
<b>2</b>		
<b>3</b>	Financial Reporting	Janice Loftus

<b>ADDITIONAL LITERATURE</b>		
<b>No</b>	<b>Name of the book</b>	<b>Author's Name, Publishing house, Publication Year</b>
<b>1</b>	Uluslararası Muhasebe ve Finansal Raporlama Standartlarına Göre Gerçeğe Uygun Değer	Yrd. Doç. Dr. Aylin Poroy Arsoy Dora Yayınları,2009
<b>2</b>		
<b>3</b>	Financial Reporting	M P Viyaj Kumar

## EVALUATION SYSTEM

<b>Underlying the Assessment Studies</b>	<b>NUMBER</b>	<b>PERCENTAGE OF GRADE</b>
Attendance/Participation	15	%10
Project / Event	1	%20
Mid-Term Exam	1	%35
Final Exam	1	%35
<b>TOTAL</b>	<b>17</b>	<b>%100</b>

## ETHICAL CODE OF THE UNIVERSITY

In case of the students are cheating or attempt to cheat on exams, and in the case of not to reference the sources used in seminar studies, assignments, projects and presentations, in accordance to the legislations of the Ministry of Education and Science of Republic of Macedonia and International Vision University, will be applied the relevant disciplinary rules. International Vision University students are expected never to attempt to this kind of behavior.