



Similarities and Differences Related to the Scope and Valuation of the Financial Investments According to Turkish Accounting Standards / Turkish Financial Reporting Standards / Turkish Tax Procedure Law

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Jel Classification

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Abstract

This study aims to comparatively analyze scope and valuation measures of the financial investment account group in terms of Turkish Accounting Standards (TAS) / Turkish Financial Reporting Standards (TFRS) / Turkish Tax Procedure Law (TTPL). The study covers valuation measures used at the end of the period on the basis of the financial investments account group and does not include valuation measures used at the beginning of the period. It was aimed to reveal valuation differences between the companies applying TAS / TFRS / TTPL in terms of scope and valuation standards. For this reason, an example on evaluation of the financial investments account group with valuation measures included in TAS / TFRS / TTPL was presented. It has been determined that there are significant differences in the context of scope and valuation within the financial investment account group in terms of TAS/TFRS/TTPL.