**Content**

| Course Code | Course Name | Semester | Theory | Practice | Lab | Credit | ECTS |
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| G132 | Financial AccountingII | 2 | 3 | 0 | 0 | 3 | 5 |

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| Prerequisites | |
| Admission Requirements | |

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| Language of Instruction | French |
| Course Type | Compulsory |
| Course Level | Bachelor Degree |
| Objective | This course aims to teach the financial accounting and reporting. It aims to present methodologies for structuring the accounting theory. Thus, in the context of the French and Turkish Accounting Systems, the student becomes familiar with adjustment entries and financial statements. |
| Content | Week 1: Presentation of the French General Accounting Plan, determination of the main differences with the application in Turkey<br>Week 2: Basic Concepts of Accounting, Explanation of Accounts, Terminology in french<br>Week 3: Balance and Correction of Errors<br>Week 4: Income Statement, Balance Sheet according to the French Uniform Accounting Plan<br>Week 5: Debt-Debt Relationship, Sales Discounts and Financial Discount, Billing Arrangements<br>Week 6: Trade Effects, Bank Reconciliation, Accounting Registration<br>Week 7: Exercises and Application of Value Added Tax<br>Week 8: MIDTERM<br>Week 9: Introduction to the inventory concept and valuation of inventory according to the French system<br>Week 10: Explanation of fixed assets according to the French system, concept of depreciation, accounting records and valuation procedures<br>Week 11: Financial Investments and Evaluation, Assessment Procedures for Accounts Receivable<br>Week 12: Financial Statements at the end of accounting period<br>Week 13: Disclosure Notes<br>Week 14: Exercises |
| References | Langlois, Georges et Micheline Friédérich, Comptabilité financière Comptabilité générale, 16e edition, LMD Collection, Foucher, Paris, 2011.<br><br>Robert Maeso, André Philips ve Christian Raulet, Comptabilité Financière Comptabilité Générale, 12e edition, Dunod, 2011.<br><br>Dick, Wolfgang et Frank Missonier-Piera, Comptabilité Financière en IFRS, Pearson, 2009.<br><br>Richard Jacques et Christine Collette, Système comptable français et normes IFRS, 7e édition, Dunod, 2005.<br><br>Fayel, Alain et Daniel Pernot ; Comptabilité générale de l'entreprise, Cas pratiques, 9e édition, Dunod, 1996.<br><br>Colasse, Bernard, Comptabilité Générale, 7e édition, Economica, Paris, 2001. |

**Theory Topics**

| Week | Weekly Contents |
|---|---|
| 1 | Week 1: Presentation of the French General Accounting Plan, determination of the main differences with the application in Turkey |
| 2 | Week 2: Basic Concepts of Accounting, Explanation of Accounts, Terminology in french |
| 3 | Week 3: Balance, Income Statement, Balance Sheet according to the French Uniform Accounting Plan |
| 4 | Week 4: Exercises |
| 5 | Week 5: Debt-Debt Relationship, Sales Discounts and Financial Discount, Billing Arrangements |
| 6 | Week 6: Trade Effects, Accounting Registration |
| 7 | MIDTERM |
| 8 | Week 8: Classification of "product" and "expense" accounts by French system |

| Week | Weekly Contents |
|---|---|
| 9 | Week 9: Application of Value Added Tax on goods and other purchases, application on purchases of services, end-of-month calculation and accounting record |
| 10 | Week 10: Introduction to the inventory concept and its evaluation according to the French system |
| 11 | Week 11: Explanation of fixed assets according to the French system, concept of depreciation, accounting records and valuation procedures |
| 12 | Week 12: Exercises |
| 13 | Week 13: Financial Investments and Evaluation, Assessment Procedures for Accounts Receivable |
| 14 | Week 14: Exercises |