

Content

| Course Code | Course Name | Semester | Theory | Practice | Lab | Credit | ECTS |
|-------------|-------------|----------|--------|----------|-----|--------|------|
| ECON211 | Accounting | 1 | 3 | 0 | 0 | 3 | 4 |

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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 fundamental of 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 key elements of accounting theory, measurement models and learns to analyze the main items of assets, liabilities and stockholders' equity |
| Content | <ol style="list-style-type: none">1. General principles of accounting2. Analysis of the balance sheet3. Income statement4. General ledger entry5. Journal entry and trial balance6. Plan Comptable7. Inventory8. Sales and value added tax9. Expenses10. Salary expenses11. Adjustments12. Financial Statements13. Case study14. Exercises |
| References | <p>Langlois, Georges et Micheline Friédérich, Comptabilité financière Comptabilité générale, 16e édition, LMD Collection, Foucher, Paris, 2011.</p> <p>Robert Maeso, André Philips ve Christian Raullet, Comptabilité Financière Comptabilité Générale, 12e édition, Dunod, 2011.</p> <p>Dick, Wolfgang et Frank Missonier-Piera, Comptabilité Financière en IFRS, Pearson, 2009.</p> <p>Richard Jacques et Christine Collette, Système comptable français et normes IFRS, 7e édition, Dunod, 2005.</p> <p>Fayel, Alain et Daniel Pernot ; Comptabilité générale de l'entreprise, Cas pratiques, 9e édition, Dunod, 1996.</p> <p>Colasse, Bernard, Comptabilité Générale, 7e édition, Economica, Paris, 2001.</p> |

Theory Topics

| Week | Weekly Contents |
|------|----------------------------------|
| 1 | General principles of accounting |
| 2 | Analysis of the balance sheet |

| Week | Weekly Contents |
|-------------|---------------------------------|
| 3 | Income statement |
| 4 | General ledger entry |
| 5 | Journal entry and trial balance |
| 6 | Plan Comptable |
| 7 | Inventory |
| 8 | Sales and value added tax |
| 9 | Expenses Week |
| 10 | Salary expenses |
| 11 | Adjustments |
| 12 | Financial statements |
| 13 | Case study |
| 14 | Exercises |