

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
ECON211	Accounting	3	3	0	0	3	4
Prerequisites							
Admission Requirements							
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	1. General principles of accounting						
	2. Analysis of the balance sheet						
	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						
	10. Salary expenses						
	11. Adjustments						
	12. Financial Statements						
	13. Case study						
	14. Exercises						
References		Langlois, Georges et Micheline Friédérich, Comptabilité financière Comptabilité générale, 16e édition, LMD Collection, Foucher, Paris, 2011.					
References		Robert Maeso, André Philips ve Christian Raulet, Comptabilité Financière Comptabilité Générale, 12e édition, Dunod, 2011.					
References		Dick, Wolfgang et Frank Missonier-Piera, Comptabilité Financière en IFRS, Pearson, 2009.					
References		Richard Jacques et Christine Collette, Système comptable français et normes IFRS, 7e édition, Dunod, 2005.					
References		Fayel, Alain et Daniel Pernot ; Comptabilité générale de l'entreprise, Cas pratiques, 9e édition, Dunod, 1996.					
References		Colasse, Bernard, Comptabilité Générale, 7e édition, Economica, Paris, 2001.					

Theory Topics

Week **Weekly Contents**