

## Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G132	Financial AccountingII	2	3	0	0	3	5
Prerequisites							
Admission Requirements							
Language of Instruction							
French							
Course Type							
Elective							
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.							
Week 1: Presentation of the French General Accounting Plan, determination of the main differences with the application in Turkey							
Week 2: Basic Concepts of Accounting, Explanation of Accounts, Terminology in french							
Week 3: Balance and Correction of Errors							
Week 4: Income Statement, Balance Sheet according to the French Uniform Accounting Plan							
Week 5: Debt-Debt Relationship, Sales Discounts and Financial Discount, Billing Arrangements							
Week 6: Trade Effects, Bank Reconciliation, Accounting Registration							
Week 7: Exercises and Application of Value Added Tax							
Week 8: MIDTERM							
Week 9: Introduction to the inventory concept and valuation of inventory according to the French system							
Week 10: Explanation of fixed assets according to the French system, concept of depreciation, accounting records and valuation procedures							
Week 11: Financial Investments and Evaluation, Assessment Procedures for Accounts Receivable							
Week 12: Financial Statements at the end of accounting period							
Week 13: Disclosure Notes							
Week 14: Exercises							
Langlois, Georges et Micheline Friederich, Comptabilité financière Comptabilité générale, 16e édition, LMD Collection, Foucher, Paris, 2011.							
Robert Maeso, André Philips et Christian Raulet, Comptabilité Financière Comptabilité Générale, 12e édition, Dunod, 2011.							
References							
Dick, Wolfgang et Frank Missonier-Piera, Comptabilité Financière en IFRS, Pearson, 2009.							
Richard Jacques et Christine Collette, Système comptable français et normes IFRS, 7e édition, Dunod, 2005.							
Fayel, Alain et Daniel Pernot ; Comptabilité générale de l'entreprise, Cas pratiques, 9e édition, Dunod, 1996.							
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
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

**Week****Weekly Contents**

- 12 Week 12: Exercises
- 13 Week 13: Financial Investments and Evaluation, Assessment Procedures for Accounts Receivable
- 14 Week 14: Exercises