

Content

| Course Code | Course Name | Semester | Theory | Practice | Lab | Credit | ECTS |
|-------------|----------------------|----------|--------|----------|-----|--------|------|
| CNT232 | Financial Accounting | 3 | 2 | 0 | 0 | 2 | 2 |

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| Prerequisites | |
| Admission Requirements | |

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| Language of Instruction | French |
| Course Type | Elective |
| Course Level | Bachelor Degree |
| Objective | The objective of the course is to inform students on accounting records and financial statements used in business enterprises. |
| Content | Economy-Enterprise-Accounting Basic concepts of accounting Accounting records-Inventories Accounting records-Receivables Accounting records-Payables Accounting records-Financial instruments Accounting records-Non-current assets Accounting records-Other transactions Financial statements-Balance Sheet Financial statements-Income statement and statement of cash flows Financial statement analysis-Ratio analysis Financial statement analysis-Vertical analysis, horizontal analysis, trend analysis |
| References | Koç, Yalkın; Genel Muhasebe, Nobel Yayınları |

Theory Topics

| Week | Weekly Contents |
|------|---|
| 1 | Economy-Enterprise-Accounting |
| 2 | Basic concepts of accounting |
| 3 | Accounting records-Inventories |
| 4 | Accounting records-Inventories |
| 5 | Accounting records-Receivables |
| 6 | Accounting records-Payables |
| 7 | Accounting records-Financial instruments |
| 8 | Accounting records-Non-current assets |
| 9 | Accounting records-Other transactions |
| 10 | Financial statements-Balance Sheet |
| 11 | Financial statements-Income statement and statement of cash flows |
| 12 | Financial statement analysis-Ratio analysis |
| 13 | Financial statement analysis-Ratio analysis |
| 14 | Financial statement analysis-Vertical analysis, horizontal analysis, trend analysis |