

Content

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

Prerequisites	
Admission Requirements	

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