Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
G131	Financial Accounting I	1	3	0	0	3	6

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
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. Bonds payable and bonds receivable 12. Collections and payments 13. Case study 14. Exercises
References	Langlois, Georges et Micheline Friédérich, Comptabilité financière Comptabilité générale, 16e edition, LMD Collection, Foucher, Paris, 2011. Robert Maeso, André Philips ve Christian Raulet, Comptabilité Financière Comptabilité Générale, 12e edition, Dunod, 2011. 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	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

Week	Weekly Contents
10	Salary expenses
11	Bonds payable and bonds receivable
12	Collections and payments
13	Case study
14	Exercises