



# General Accounting



# Documents

Objective documents must be available to record value movements and business transactions in books.

Documents to be taken as basis for accounting records according to business law legislation:

- 1- Invoices
- 2- Documents used as invoices
- 3- Other documents
- 4- Accounting slips



# Invoices

Invoice is a commercial document given to the customer by the trader who sells or conducts the business to show the amount owed by the customer in exchange for the goods sold or work performed.

The invoice does not indicate that payment has been made for goods and services. Rather, it shows the amount owed by the buyer.



# Invoices

An invoice contains at least the following information:

- Issue date of the invoice, serial and sequence number,
- Name of the invoice issuer, trade name, business address, tax office and account number, if any,
- Name of the customer, trade name, address, tax office and account number, if any,
- The nature, quantity, price and amount of the good or business,
- Delivery date and waybill number of goods sold



# Invoices

- Invoices are sequentially numbered, filled with ink or machine, and issued as at least one original and one copy.
- At the beginning of the invoices, the signature of the business owner or those authorized to sign on behalf of him.
- Invoices are issued within a maximum of seven days from the date of delivery of the good or service. Invoices not issued within this period are deemed not issued at all.
- Those who have to issue an invoice are responsible for the correctness of the customer's name and surname and the tax office and account number they are affiliated with.



According to the Tax Procedure Law; Documents used as invoices if certain conditions exist:

- Retail sales documents,
- Expense note,
- Registered receipt,
- Self-employment receipts
- Records and documents related to wages,
- Entry and passenger transport tickets.



# Retail Sales Documents

First and second class traders use their retail sales documents if the sales amount (for year 2020) does not exceed 1.400 TL in cases where they do not need to give invoices. Invoices are issued for transactions exceeding this amount.

These documents are:

- Retail sales vouchers
- Recording rolls of machine cases
- Entry and passenger transport tickets



# Expense Note

The expense note is in the form of an invoice issued by first class and second class traders when they buy goods and services from tax-exempt tradesmen and self-employed persons.





# Producer Receipt

First and second-class traders are obliged to issue two copies of receipts from the lump-sum or tax-exempt farmers when they pay the price of the goods they purchase from the farmers who are obliged to keep books, and give the seller farmer by signing one of them and receiving the other by signing it.



# Self-Employed Receipt

Self-employment activity is to perform works based on personal work, scientific or professional knowledge or expertise, and that are not commercial in nature, on behalf and account of their own, irrespective of the employer.

Engaging in self-employment activities in his own name and account; People such as lawyers, doctors, dentists, veterinarians, architects, engineers, independent accountants, financial advisors, sworn financial advisors, consultants, painters, writers, composers, chemists, notaries, artists, managers, screenwriters, directors and guides are self-employed.



# Documents on Fees

In addition to the service received by the employers, the documents that replace the wage payroll or wage payroll that they have to keep for the wages paid each month are also treated as accepted documents as invoice.



# Other Documents

Certain documents of general nature that form the basis of accounting records are also required to be kept by businesses.

While checking the records in the accounting books, they are compared with these documents.

The most typical examples of these documents are commercial letters, bills, court orders, notices, decision samples, tax receipts and penalty receipts.