Banks in economic system are faced with interest incomes and interest expenses while performing function of bringing together depositors with fund surplus and credit customers who request fund. Just focusing on the interest incomes of the banks competing within financial system, limits the access to financial goals. In addition to this, banks offer different products and services towards developments and demands in the financial system. Banks also obtain non-interest incomes such as fees, commissions and costs in exchange for fulfillment of various financial services and products they offer, as well as the interest income. Development over time of the interest incomes and fee and commission incomes in the banking sector, ratios and trend changes in balance sheet items related with the revenue obtained from fees and the commissions were analyzed in this study that general characteristics of uniform accounting plan practices specific to the banks, examples of accounting practices related the fees and commissions taken in the framework of the uniform accounting plan are included. In the last part of the study, it is analyzed statistically whether there is an effect of fee and commission incomes to the financial performance indicators or not.