

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
LOGIN TO THE COMPUTER	BIL131	1	1+1	2	2
General Concepts, Operating System and File Management, MS POWERPOINT - Basic Settings, Creating Presentations, Text, Images and Table, MS POWERPOINT - Graphic and Drawing Objects, Screen Show Effects, Slide Show and Output Preparation, MS WORD - First Steps to Word Processor and Basic Operations, MS WORD - Formatting (Text, Paragraph, Document), MS EXCEL - Introduction, Cells and Worksheets, MS EXCEL - Formatting, Formulas and Functions, MS EXCEL - Formulas, Drawings, Charts, Page Layout and Output Preparation, MS-Excel-Cell Formalization, Creating Drawing-objects, Graphs					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
MATHS	MAT131	1	2+0	2	4
History of the Natural Number Concept, Basic Concepts and Integers, Rational numbers, Division and Divisibility, Exponential numbers, Radical numbers, Factoring, Ratio Proportion, Establishing Equations and Functions, Equation Solving, Quadratic Equations, Absolute value, Problem Solutions.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
GENERAL ACCOUNTING	MUH131	1	3+1	4	5
Definition of Accounting, Basic Concepts, Generally Accepted Accounting Principles, Accounting Documents, Statistics and Accounting Concepts, Accounting Records and Books, Asset-Resource Accounts and Accounting Records, Tangible Fixed Assets Depreciation, Income and Expenditure Accounts, Cost Accounts, Balance Sheet Accounts and Accounting records, trial balance sheet.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
GENERAL BUSINESS	MUH133	1	4+0	4	4
Basic Concepts of Business, Description of the Business, Development of Business Management, Objectives of the Business, The External Environment of Business and Its Place in the Economic Structure, Business Types: Classifications in terms of Economics and Fields of Activity, Types of Enterprises From a Legal Point of View, Private Enterprises, Public Enterprises, Establishment Studies of Businesses, Feasibility Studies: Survey Studies, Choosing the Place of Establishment of the Businesses, Factors Affecting the Choice of the Place of Establishment, Functions of Business: Management, Production, Accounting-Finance, Marketing, Human Resources, Public Relations, Research and Development.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
INTRODUCTION TO ECONOMICS	MUH135	1	2+0	2	3
The basic concepts of economics, Production facilities. Demand-Supply and Market Equilibrium. The Application Of Supply-Demand And Elasticities. Household Behavior and Consumer Preference. Production and Firm Theories. Firm Balance. Production Process and Profit Maximization. Short-Term Costs and Production Decisions. Long-Term Costs and Production Decisions. Capital and Labor Markets. Perfect Competition Market. Monopoly, Monopolistic Competition and Oligopoly Markets.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ATATURK S PRINCIPLES AND REFORM HISTORY I	TAR101	1	2+0	2	2
Factors as the basis and motives of political modernization: the abolition of the dynasty, The establishment of the Republic, the abolition of the Caliphate. Debates concerning the Dynasty-Caliphate and Republic on the eve of the new state. The Turkish political climate between 1920-1938: The political parties in the Turkish Grand National Assembly: Republican People's Party, Progressive Republican Party, Free Republican Party The relationship between the government and opposition, the democratization of political and social life and the question of multi					



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party system in Turkey. The legal dimension of political modernization, the institutions of secular legal system, codifications that regulate the political, social, commercial and economic life. Revolution on social and health areas. Regulation of costume. The law of hat. The law of surname. Abolition of Dervish lodges, tombs. Regulations on calendar, clock, measurement. Women's rights. Revolutions on culture, education, language, history and alphabet. Revolution of education and its importance. Principles which are necessary for education. Revolutions on economic sphere. Economical aims of Republican period. Economy congress in Izmir. Mixed economy project. Relative liberalism between 1923 and 1929. Etatism between 1929 and 1939. Kemalism. Formative principles of new Turkey. National sovereignty. Nationalism. Secularism, Republicanism, Populism. Etatism, Revolutionary, Foreign policy of Atatürk era. General conjuncture of the Republican period. General status of Turkish foreign policy. Topics on Lausanne treaty. Mosul problem with England. Relation with France and Hatay problem. Exchange of population with Greece. And resident question and its solution. Relation with CCCP. Policies against increasing war threat. Turkey's membership of League of Nations. Balkan and Sadabat Pacts. Montevideo treaty on the Bosphorus. Connections between domestic and foreign policy. The characteristics of change in Turkish political life following the World War II: The establishment of multi-party system. The 1946 Elections in Turkey, The relationship between the government and opposition, The foundation of the Democratic Party. The Democratic Party in power (1950-1960): Its domestic & foreign policy The end of the Cold War: Collapse of the Soviet Union, unification of Germany, the breakup of Yugoslavia and its repercussions on Turkish domestic and foreign policies.

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
TURKISH LANGUAGE-I	TUR101	1	2+0	2	2
Language and features of language. Theories of the birth of languages and language types. Language-culture relation. World languages and the place of Turkish among them. Historic phases of the Turkish Language. What is grammar? Subjects and chapters of grammar. Mid-term exam and course assessment. Classification of sounds in Turkish, sound features of Turkish. Sound actions, syllable structures and intonation in Turkish. Inflectional and derivational suffixes in Turkish. Parts of speech (nouns, adjectives, adverbs, pronouns). Parts of speech (verbs, conjunctions, prepositions, exclamations). Sentence elements and types.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
FOREIGN LANGUAGE-I ENGLISH	YDİ101	1	4+0	4	4
Markers; Prepositions: space, time, motion, singular and plural nouns, countable and uncountable nouns, times, simple present tense, present tense, past tense structures, modes, will, should, should not, must, must not, can not, comparative structures, pronouns, personal pronouns, possessive pronouns, adjectives, positive sentences, negative sentences and interrogative sentences, conjunctions, and, but.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
FOREIGN LANGUAGE-II ENGLISH	İNG102	2	4+0	4	4
Indirect speech, sentences directory, adjective clauses, and the middle and upper levels of vocabulary, basic time and mode in English under the initial intermediate level; names, adjectives, pronouns, prepositions and adverbs; conditionals; gerund; passive; compare the structure, sentence directory; indirect object; question-answer patterns; adjective clauses and English vocabulary.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
YEAR-END ACCOUNTING TRANSACTIONS	MUH132	2	3+1	4	6
Need for Accounting Period End Processes, Inventory and Inventory Related Concepts, Appraisal and Valuation Measures, Inventory and Valuation Procedures Preparation, Asset Inventory and Valuation of-Resource Accounts, Cost and Profit and Loss Accounts Closing, Net Profit / Loss Finding, trial balance sheet-income Off-balance Sheet Arrangement of Statement and Balance Sheet Accounts.					

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COMPUTER OFFICE PROGRAM	MUH134	2	3+1	4	4
Basic computer concepts, Software and Hardware, Operating systems, Word processor (MS Word), Transaction table (MS Excel), Presentation program (MS PowerPoint), MS Outlook, Internet.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
STATISTICS	MUH136	2	2+0	2	2
Definition of statistics, history and uses of the importance of statistics. The basic concepts of statistics: Functions, and types Unit net. The basic concepts of statistics: What is the qualification and types. The basic concepts of statistics: data collection-compilation varieties. Series (distributions). Series of graphic drawings and graphics varieties. Measures of central tendency (averages): Precision averages. Measures of central tendency (mean): The Harmonic Mean. Measures of central tendency (averages): Non-sensitive average. Variability measures: Change the range, standard deviation. Measures of variability: variance, coefficient of variation, exercises. Variability measures: Collection and Aggregation rate curve. Regression and Correlation: What is regression, the dependent argument. Regression and Correlation: Correlation coefficients account and exercises.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
COMMERCIAL MATHEMATICS	MUH138	2	2+0	2	2
Ratio-proportion accounts, Company accounts, Percentage accounts, Profit-loss and cost accounts, Mixture accounts, Alloy accounts, Interest accounts.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
COMMERCIAL LAW KNOWLEDGE	MUH140	2	2+0	2	3
Commercial Business Law: Commercial Business, Real and legal persons, business people, commercial business, ordinary business. Trade name, business name, brand. unfair competition. Commercial boks. Trade registration. Interest, following one another, Contract Types. Commercial agents, commercial agents, howler, agents and brokers. Company law, the classification of the Company, Partnership, Commercial Companies. General Partnership; organization, operation, to end. Limited Partnership; organization, operation, the end. Company. Joint Stock Company; organization, operation, to end. Securities Law: Bills, checks, promissory notes, bonds					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ATATURK'S PRINCIPLES REFORM HISTORY-II	TAR102	2	2+0	2	2
Peace Agreement of Lausanne. Strategies of the Turkish revolution and political revolutions-Proclamation of republic-Abolition of the Caliphate. First experiment of the Multiparty system and groups in the Turkish Grand National Assembly, the Republican Party-The Progressive Republican Party, Free Republican Party-Some politic problems and developments in domestic policy. The Turkish Revolution-Turkish law revolution-- Women's Rights, The Arts, The Alphabet Reform, Reckoning Time and Units of Measure-Social and health revolution. Educational revolutions-Cultural revolutions. Economic revolutions. Atatürk's Principles- The principles of Republicanism and Revolutionary spirit-The principles of Nationalism and Populism-The principles of Laicism and Étatisme . Foreign policy at the period of the National Struggle. Foreign policy at the period of Mustafa Kemal. The period of İsmet İnönü. The period of Adnan Menderes. The period from 1960 to 1970. The period from 1971 to 1990.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
TURKISH LANGUAGE-II	TUR102	2	2+0	2	2
Spelling and application. Punctuation and application. What is expression? Feature of expression. Types, formats and application of expression. Common mistakes in Turkish expression and correction. General information on composition. General information on composition. Plan for writing composition and its application. Written composition types (Emotion-oriented writings, event-oriented writings. Written composition types (Thought-oriented writings, analysis writings and other writing types). Oral composition types (Discussion-oriented oral composition types). Oral composition types (Interview-oriented oral composition types). Developing accurate and good speaking skills and related applications by means of selected texts from Turkish and world literature and					



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history of thought..

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
DIRECTED STUDY-I	MUH211	3	2+1	3	3
General Introduction of Research Methods and Planning of Research, Accessing Primary and Secondary Sources in Research, The Process of Compiling Retrieved Resources, Text Transfer and Transmission Types, Project Development, Editing a Survey, Sample Surveys, Sample Projects, Preparation of Contents and Chapters of the Study, Preparation of Preface, Summary, Tables, Figures and Graphics, Checking for Spelling Compliance, Fixing Errors, Evaluation of the Results Obtained in the Study, Ethics in Scientific Studies, Presentation techniques, Preparation of the Working Presentation, Collective Presentation of Studies					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
COMPUTER ACCOUNTING-I	MUH231	3	3+1	4	5
Introduction of the accounting package program, Working Papers1, commercial transactions module of the accounting package program, Inventory and current transactions of the accounting package program, Application Example of invoice, waybill and order transactions of accounting package program, Accounting applications, Cash and bank transactions of the accounting package program, Working Papers 2, Application Example, Business ledger income and expense transactions, Working Papers 3, Accounting applications.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
TAX LAW	MUH233	3	3+1	4	4
Subject of tax law, sources of tax law, relation of tax law with other branches of law, Application of tax laws in terms of place, time and meaning, Taxpayer and Tax Officer, Periods in Tax Law and Taxable Event, Tax Assessment and Tax Accrual, Notification and collection of tax, The reasons for eliminating the tax debt, the deadlines in tax law and the duties of the taxpayer, Organizational structure of tax administration and ways of tax administration to audit the taxpayer, Organizational structure of tax administration and ways of tax administration to audit the taxpayer, Tax crimes and penalties, fines, payment of fines and removal of fines, Administrative solutions in tax jurisdiction, Tax judgment and trial process, Resolving tax disputes.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
COST ACCOUNTING	MUH235	3	3+1	4	4
Cost accounting and basic concepts, Cost accounts, Cost calculation methods, Classification of costs, Calculating cost types, Initial material and material costs, Labor costs, General production costs, Distribution of costs to cost centers, Cost calculation according to the production method, Standard cost method, Activity-based costing and combined cost allocation, Order costing system, Cost-Volume-Profit Analysis.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
CORPORATE ACCOUNTING	MUH241	3	2+1	3	4
To make collective corporate transactions, Komandit to company procedures, individual company to make the closing process, Establish a Capital, Opening operations to save the, Save changes to the Capital, Record the distribution of profit and loss, Capital company to make the closing process, establish a cooperative, Determine the rights and responsibilities of partners, Identify the organs of Cooperative, Cooperative to make record.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE FINANCIAL MANAGEMENT	MUH215	3	3+1	4	4



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Finance definition, nature and the finance function in business, The time value of Money, Financial resources, Breakeven and leverage analysis, Working capital management, Receivables and cash management, Inventory Management, financial analysis, Short and long-term financial planning, Capital budgeting, Cost of capital and optimal capital structure, Capital Markets, Special Financial Problems in Business, Applied Examples.

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE FINANCIAL MANAGEMENT	MUH237	3	3+1	4	4
Finance definition, nature and the finance function in business, The time value of Money, Financial resources, Breakeven and leverage analysis, Working capital management, Receivables and cash management, Inventory Management, financial analysis, Short and long-term financial planning, Capital budgeting, Cost of capital and optimal capital structure, Capital Markets, Special Financial Problems in Business, Applied Examples.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE PUBLIC FINANCE	MUH243	3	2+0	2	3
Subject and content of public finance, Economic functions of the state, Public goods and services, Externalities analysis, Types and increase of public expenditures, Public revenues in general, Classification of taxes, Taxation Principles, Tax burden and tax reflection, General government debt borrowing requirement classification of debts, State budget in general budget theories budgeting principles in general Turkish Budget System, Local government finance in general and local governments in Turkey, Fiscal policy in general and examples from Turkey, New issues and developments in the field of public finance.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
COMPUTER ACCOUNTING-II	MUH232	4	3+1	4	5
Commercial package program introduction, Stock Module, Current Module, Invoice Module, Waybill Module, Accounting Module, Reports Module, Example Solution.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
TURKISH TAX SYSTEM	MUH234	4	3+1	4	4
Income tax, corporate tax, value added tax, excise duty, property tax, inheritance tax, motor vehicle tax and comes to give up to date information about the theoretical and practice, declarations fill.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ACCOUNTING AUDIT	MUH236	4	2+1	3	5
Function of auditing, accounting profession and professional ethics in independent auditing. Generally accepted auditing standards. Audit purposes, Audit process. Materiality and risk in the audit process. Audit reports, fraudulent financial reporting and auditor's; responsibility. Audit evidence and procedures. working papers. internal control system. Audit of cash system, audit of receivables, audit of stocks. Control of fixed assets, control of foreign resources, control of own resources. Audit of income statement. Current developments in the field of auditing in Turkey and in the world. Case study.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE FINANCIAL STATEMENT ANALYSIS	MUH238	4	3+1	4	4
Financial Statements, Definition of Users of Financial Statements, Nature and Limits on the Use of Financial Statements, Fundamentals of Accounting and Financial Statements Types of Financial Analysis Definition and Types of Financial Analysis of Factors Affecting Financial Analysis Techniques.					

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ELECTIVE INFLATION ACCOUNTING	MUH246	4	1+1	2	3
The Concept of Inflation, Definition of Inflation Accounting, Effects of Inflation on Accounting and Business, Effect of inflation on the Financial Statements, Models of Inflation Accounting, Legal Regulation about the Inflation Accounting in Turkey, Implementation of Inflation Accounting in Turkey, Examples and Solutions about Implementation of Inflation Accounting.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE ACCOMMODATION ACCOUNTING	MUH248	4	1+1	2	3
General Information About Accommodation Businesses, Organizational Structures of Accommodation Businesses, Accommodation Businesses and Accounting System. The importance of accounting in accommodation businesses. Documents and books used in accounting. Editing a uniform chart of accounts. Purchasing and pricing methods, To be able to calculate the cost of accommodation. To be able to make purchase accounting transactions. Ability to perform sales accounting transactions. Organize housekeeping and cost. Value Added Tax transactions in accommodation establishments. Ability to perform period-end accounting transactions. Editing financial statements.					



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