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, Abs	solute value, Prob	lem Solutions.						

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
OFFICE MANAGEMENT AND	MUH117	1	1+1	2	2
COMMUNICATION TECHNIQUES					

Office concept, definition and types, Office workers, classic and contemporary office types, Management, functions of management, office management, Job analysis in offices, job analysis techniques, job design, The process of recruiting staff in offices, Staff training in offices, Quality concept, total quality management in offices, standardization, certification and awards, Design and ergonomics in offices, Ergonomics in offices, office automation, Office supplies, stocking, purchasing, Filing in offices, Correspondence techniques in offices, Communication networks, organizational communication

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
GENERAL LAW KNOWLEDGE	MUH123	1	2+0	2	2
The importance and principles of law definit	ition of law in ou	r lives, society, a	nd the rules go	verning the	social life

The importance and principles of law definition of law in our lives, society, and the rules governing the social life of social order information about the rules of the law, the law which entered in this section and sections, types of law rules, implementation and interpretation in the field of Turkish law and the Turkish judicial system issues; practice of law; rights; rights ownership and the personality of the beginning and the end, the real winter the rights of action and a driver's license, personal rights and the ways of protection, it consists of major topics such as responsibility.

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS			
GENERAL ACCOUNTING	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 bala	nce 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,



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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 M	arkets.							

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ATATURK S PRINCIPLES	TAR101	1	2+0	2	2
AND REFORM HISTORY I					

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 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 Ataturk 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. Monteux treaty on the Bosporus. 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 gramma	ar. Mid-term exa	m and course ass	sessment. Class	ification 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). S	entence elements	and types.						

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
FOREIGN LANGUAGE-I ENGLISH	YDİ101	1	4+0	4	4



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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 intermed	diate level; na	mes, adjectives,	pronouns, prep	positions and	d 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
BUSINESS SKILLS GROUP WORK	MUH116	2	1+1	2	2

Objectives and targets in businesses, points to be considered while determining the objectives, Problem definition and causes of problems occurring in businesses, Sample and practical discussion on business problems and solutions, Effective communication with subordinates and superiors in business life, the formation and functions of groups in the organizational structure, the importance of group work, Example and practical discussion on effective communication and group work, The characteristics and work ethics that the personnel in a workplace should have, Successful and unsuccessful personnel's thoughts and approaches to events, sample discussion topics, Motivation tools and application forms in business life, Ways of coping with stress and stress in management, Personal learning needs and success, Ability to manage time well, discussion practice, Ways and methods to be successful in business life, employer's expectations from personel, Job application, preparation for the interview, what to consider in the external image, documents to be taken and the interview process.

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
MACRO ECONOMICS	MUH118	2	2+0	2	4

Macroeconomics trends and macroeconomic models. National income and methods estimation of national income. Consumption and Saving Functions. Investment and Investment Function. National Income and Calculation. Deflationary and Inflationary Deficit. Definition of Money, Functions of Money and Role of Money in Economy. Simultaneous Equilibrium in Good and Money Markets. Inflation, Employment and Unemployment. Theory of Foreign Trade. Foreign Trade Barriers. Foreign Trade and Balance of Payments. Economic Growth and Development.

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.

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS	
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	S PowerPoint), M	S Outlook, Interr	net.			

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
STATISTICS	MUH136	2	2+0	2	2



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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	brokers. Company law, the classification of the Company, Partnership, Commercial Companies. General							
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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	TAR102	2	2+0	2	2
HISTORY-II					

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-- Womnen'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 Ismet Inönü. 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	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								
history of thought.								

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
MANAGEMENT OF FOREIGN TRADE	MUH209	3	1+1	2	3
TRANSACTIONS					



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Foreign Trade Transactions, Change Exchange Transactions, Import Transactions, Export Transactions, Financing Types in Foreign Trade, Importance of Contracts in Foreign Trading, International Regulations in Foreign Trade (INCOTERMS), Customs Regime, Public Establishment Promoting Foreign Trade Operations, Government Grants in Foreign Trade Operations, Free Trade Zones and Frontier Trade Centers, Tax Practices in Foreign Trade Operations, Turkey's Multi-lateral Trading Systems, Turkey's Relationships with Regional Integrations.

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 p	orogram, Workin	g Papers1, com	mercial transac	ctions modu	ale of the	
accounting package program, Inventory and	d current transact	ions of the accou	inting package	program, A	pplication	
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, Wo	orking Papers 3, A	Accounting applic	ations.			

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,				· ·	

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 ACCOUNTING SYSTEMS AND ORGANIZATION	MUH217	3	1+1	2	2



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Basic Concepts and Methods of Accounting, Purposes and Functions of Accounting, Definition of System, Data and Information Concepts, Business and Management Information Systems, Objectives and Role of Accounting Information System, Information Technologies and Accounting, Overview of Business Processes, Relationship between Accounting and Business Processes, Transaction Processes in Accounting Information System, Development of Accounting Information System, Control, Security and Ethics in Accounting Information Systems, Design of Accounting Information System, Accounting Information System, Accounting Profession and Accounting, Chart of Accounts Functioning of Uniform Accounting System, Accounting Profession and Accounting Profession Law, Special Topics Related to Accounting Information System and Organization.

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			
ELECTIVE TOTAL QUALITYMUH-24932+02								
MANAGEMENT								
Concept of Quality, Objectives of Quality and Elements of Quality, Factors Affecting Quality, Concepts Related to								
Quality, Total Quality Management (TQM)	Concept, Genera	al Characteristics	of TQM, Bene	fits and Ob	jectives of			
TQM, TQM Philosophy and Development	of Standards, In	plementation Pr	ocess of TQM,	, Pioneers of	of Quality,			
TQM Tools and Techniques I, TQM T	ools and Techn	iques II, Qualit	y Improvemen	t Activities	s, Quality			
Management System, Quality Culture, TQM	I and Ethics, Qua	lity Time, Time I	Management, Q	uality of Li	fe.			

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE TIME MANAGEMENT	MUH-253	3	2+0	2	2

The concept of time, its definition, Managerial time concepts, Time planning and management techniques, Personal time management and techniques, Organizational time management and techniques, Managing time traps and traps, Time management approaches, Effective time management

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS			
LABOR AND SOCIAL SECURITY	MUH208	4	1+1	2	3			
LAW								
General features of business law and leg employer, personal business law – bus organization, assurance of salary, worker collective labor law, labor unions and union solutons in collective labor disputes, strike a insurances, law of social insurance and its social security legislation.	iness contract at health and work on membership, and lock-out, Tur	nd establishmen safety, the er collective labour kish social secur	t, debts of the ad of labor con- agreement and ity law, social of	e parts and ntract and i d utilization cooperation	l business its results, a, peaceful and social			



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COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE FOREIGN TRADE	MUH210	4	1+1	2	4
TRANSACTIONS ACCOUNTING					

Accounting in foreign trade. Chart of accounts in foreign trade. Foreign exchange, foreign exchange, and establish effective concepts. Recognition of foreign currency transactions. Leasing. Factoring. Forfaiting Eximbank Credit. Export payment and accounting records. KDV in foreign trade. State aids and incentives in foreign trade. Accounting for import transactions. Accounting for export transactions. KDV in export transactions. KDV in import transactions.

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
DIRECTED STUDY-II	MUH212	4	2+1	3	3

Making plans, preparations, writing and expression studies related to the subjects in the research areas. Putting theoretical knowledge about accounting into practice in I and II semesters. Transferring the current methods and techniques related to accounting in practice by the people coming from the practice in the form of seminars. Collecting and presenting the documents and documents related to what the students have learned in the form of a file. Researching, learning and comparing accounting practices in various private or public enterprises.

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, Exam	ple 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	MUH238	4	3+1	4	4		
ANALYSIS)							
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.							

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE INFLATION	MUH246	4	1+1	2	3
ACCOUNTING					



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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	MUH248	4	1+1	2	3	
ACCOUNTING						
General Information About Accommodation Businesses, Organizational Structures of Accommodation Businesses,						
Accomodation 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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