

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ATATURK S PRINCIPLES AND REFORM HISTORY I	ATA101	1	2+0	2	2
<p>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. Montoux 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.</p>					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ENGLISH I	ING101	1	2+0	2	2
<p>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.</p>					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
GENERAL ACCOUNTING	MHS101	1	3+1	4	6
<p>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.</p>					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
GENERAL BUSINESS	MHS103	1	3+0	3	4
<p>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.</p>					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
-------------	------	----------	----------	---------	------



You can access this document by scanning the QR code or typing the url address.

<https://sbmyo.sirt.edu.tr/detay/course-contents/241874569.html>



COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
INTRODUCTION TO ECONOMICS	MHS105	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
GENERAL LAW KNOWLEDGE	MHS107	1	2+0	2	3
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
COMMERCIAL MATHEMATICS	MHS109	1	2+0	2	3
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 DOCUMENT AND APPLICATION	MHS111	1	3+1	4	5
Books to be kept in Class I businesses. Books to be kept in Class II businesses. Concept of commercial document and classification of commercial documents. Commercial documents according to the Turkish Commercial Code. Commercial documents according to the Tax Procedure Law. Demonstration of commercial documents in practice. Period-end transactions and arrangement of trial balances. Arrangement of precise temperament. Adjustment of the balance sheet. Arrangement of Income Statement.					

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
ATATURK'S PRINCIPLES REFORM HISTORY-II	ATA102	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.					



You can access this document by scanning the QR code or typing the url address.

<https://sbmyo.siirt.edu.tr/detay/course-contents/241874569.html>



COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ENGLISH II	ING102	2	2+0	2	2
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	MHS102	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
COMMERCIAL LAW KNOWLEDGE	MHS104	2	3+0	3	4
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
COMPUTER OFFICE PROGRAM	MHS106	2	2+1	3	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
MACRO ECONOMICS	MHS108	2	2+0	2	3
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
ACCOUNTING PRINCIPLES AND STANDARDS	MHS110	2	2+0	2	4
Models for the development of accounting standards. Brief information about Turkish accounting standards (Turkish Accounting Standards) and Turkish financial reporting standards (Turkish Financial Reporting Standards). Presentation of financial statements (Turkish Accounting Standards 1) inventories (Turkish Accounting Standards 2) cash flow statement (Turkish Accounting Standards 7). Accounting policies, changes in accounting estimates and errors (Turkish Accounting Standards 8) Subsequent events (Turkish Accounting Standards). Income tax (Turkish Accounting Standards 12) property, plant and equipment (Turkish Accounting Standards 16) revenue (Turkish Accounting Standards 18) lease transactions (Turkish Accounting Standards 17). - Reporting by segment (Turkish Accounting Standards 14) employee benefits (Turkish Accounting Standards 19) accounting for government grants disclosure of government benefits (Turkish Accounting Standards. Effects of currency changes (Turkish Accounting Standards 21) borrowing cost (Turkish Accounting Standards 23) related party disclosures (Turkish Accounting Standards 24) recognition and reporting in retirement and benefit plans (Turkish Accounting Standards 26). Consolidated and separate financial statements (Turkish Accounting Standards					



You can access this document by scanning the QR code or typing the url address.

<https://sbmyo.sirt.edu.tr/detay/course-contents/241874569.html>



27) investments in associates (Turkish Accounting Standards 28) financial reporting in hyperinflationary economies (Turkish Accounting Standards 29). Shares in joint ventures (Turkish Accounting Standards 31) earnings per share (Turkish Accounting Standards 33) interim financial reporting (Turkish Accounting Standards 34). Impairment of assets (Turkish Accounting Standards 36) provisions, contingent liabilities and contingent assets (Turkish Accounting Standards 37) intangible assets (Turkish Accounting Standards 38) investment property. Agricultural activities (Turkish Accounting Standards 41) First application of Turkish financial reporting standards (Turkish Financial Reporting Standards 1). Share based payments (Turkish Financial Reporting Standards 2) business combinations (Turkish Financial Reporting Standards 3) insurance contracts (Turkish Financial Reporting Standards 4). Non-current assets held for sale (Turkish Financial Reporting Standards 5) exploration and evaluation of mineral resources (Turkish Financial Reporting Standards 6). Construction contracts (Turkish Accounting Standards 11).

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
STATISTICS	MHS112	2	2+0	2	3
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
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 history of thought.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ACCOUNTING PACKAGE PROGRAMS I	MHS201	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	MHS203	3	2+1	3	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
-------------	------	----------	----------	---------	------



You can access this document by scanning the QR code or typing the url address.

<https://sbmyo.siirt.edu.tr/detay/course-contents/241874569.html>



COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
COST ACCOUNTING	MHS205	3	3+1	4	5
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	MHS207	3	2+1	3	5
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
GOVERNMENT ACCOUNTING	MHS209	3	3+1	4	5
Definition, importance, features, scope, functions of government accounting, differences with commercial accounting and national accounting, Opinions on government accounting and government accounting systems, Methods used in government accounting records, their advantages and disadvantages, The developments in the field of government accounting in the world, the factors that make the transition to accrual-based government accounting mandatory, Problems in the field of government accounting and the restructuring process, General principles of the accounting system stipulated in the Public Financial Management and Control Law No. 5018 and other legislation, Relationship between government accounting system and analytical budget classification and multi-year budget in Turkey, Government accounting concepts, principles and standards in Turkey. Accounts and transactions regarding the framework chart of accounts and current assets in the General Management Accounting Regulation. Accounts and transactions related to fixed assets and short-term liabilities. Transactions related to long-term liabilities, equity, operating accounts. Transactions related to cost accounts, budget accounts and off-balance sheet accounts. Period-end transactions, financial reporting and financial statistics in the government accounting system. Current problems, suggestions and general evaluation in the field of government accounting in Turkey.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE MANAGEMENT OF FOREIGN TRADE TRANSACTIONS	MHS211	3	2+0	2	3
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
ELECTIVE FINANCIAL MANAGEMENT	MHS213	3	3+0	3	3
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 MANAGEMENT ACCOUNTING	MHS215	3	3+0	3	3



You can access this document by scanning the QR code or typing the url address.

<https://sbmyo.sirt.edu.tr/detay/course-contents/241874569.html>



Introduction to the Management Accounting, Cost behavior and presenting the behavior of costs as equation, Cost Volume Profit Analyses, Cost Volume Profit Analyses (exercises), Operating Budgets, Cash Budgets, Standart Costs, Variable Costing, Absorbotion Costing, Pricing Decisions, Relevant Costs and Decision Making, Performance evaluation, Practices.

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE LAW OF OBLIGATIONS	MHS217	3	2+0	2	3
Meaning, subject, structure and sources of Law of Obligations, Relationship between Law of Obligations and other branches of law and general principles of Law of Obligations, Notion of obligation and the rights and liabilities of obligation, Notion of right, different types of right and the right to claim, Notions of claim, demand, obligation and liability, Imperfect obligation and the act as the subject of the obligation, Representation of the parties and obligations resulting from unilateral transactions, Defect (torts) liability, Unjust enrichment, Notions of acquisition, cause and contractual obligations, Formation of contracts, Form in contract and contents of the contract, Performance of obligations, Discharge of obligations.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE E-COMMERCE	MHS219	3	2+0	2	3
Electronic of trade Definition, purposes And Tools. Electronics of trade Types, size, brought changes. Electronics in trade attention will be points. Electronics in trade Payment Tools. Electronics of trade parties And Electronic in trade customer concept. Electronics in trade consumers Protection problem And The situation in Turkey. Electronics of trade positive And negative effects. Electronics in trade Security Systems. Electronics in trade Legal regulations. Electronics in trade Document layout And Accounting Operations. Electronics in trade collectible to varieties According to Sales And Accounting Records. E- Commerce in the World making famous companies. E-Commerce on their site APPLICATION And Examples.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE TAX ACCOUNTING	MHS221	3	3+0	3	3
Period-End Transactions and Special Conditions. Valuation, Depreciation and Rediscount Practices. Disallowable expenses. Detailed Explanations on Commercial Books and Documents. Tax advantages in Commercial Enterprises. Special Situations in Withholding Application and Accounting Transactions. Application of Value Added Tax in special cases.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE FINANCIAL INVESTMENT INSTRUMENTS	MHS223	3	2+0	2	3
Finance, Funds, Financial Management Concepts, Financial Investment Tools, Shares Definition, elements, Institutions to issue shares, The price of shares and the types of value, Bonds definition, bond issuance limit, Bond types, Bonds, derivatives and values, Repo properties and types, ISE and General Principles, Equity Markets, Bonds and Bills Market, Derivatives Markets, Options, futures, swaps, forward transactions					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE RESEARCH METHODS AND TECHNIQUES	MHS225	3	2+0	2	3
Research: Method And processes. Scientific research process. Topics selection. Research purpose. Research types. Measuring levels. Data collection techniques. Midterm Exams. Survey development process. sample of the size detection. Qualitative research methods. Quantitative research methods. Research of your report spelling. Research of your report evaluation. General evaluation					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
LABOR AND SOCIAL SECURITY LAW	MHS202	4	3+0	3	4



You can access this document by scanning the QR code or typing the url address.

<https://sbmyo.siirt.edu.tr/detay/course-contents/241874569.html>



General features of business law and legal resources, the concepts of worker, employer, business and vice employer, personal business law – business contract and establishment, debts of the parts and business organization, assurance of salary, worker health and work safety, the end of labor contract and its results, collective labor law, labor unions and union membership, collective labour agreement and utilization, peaceful solutions in collective labor disputes, strike and lock-out, Turkish social security law, social cooperation and social insurances, law of social insurance and its practice, regulations for temporary and permanent insurances, new social security legislation.

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ACCOUNTING PACKAGE PROGRAMS II	MHS204	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	MHS206	4	3+1	4	5
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	MHS208	4	3+1	4	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
FINANCIAL STATEMENT ANALYSIS	MHS210	4	3+1	4	5
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 ACCOMMODATION ACCOUNTING	MHS214	4	2+0	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.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE LEGISLATION AND ETHICS	MHS216	4	2+0	2	3



You can access this document by scanning the QR code or typing the url address.

<https://sbmyo.siirt.edu.tr/detay/course-contents/241874569.html>



The purpose and scope of the accounting legislation. CPA and YMMY belonging to the Law No. 3568, Training and Examination Regulations. Disciplinary Regulations. Working procedures and principles of regulation. Unfair competition and advertising ban regulations. Occupation notification obligation of professional books and records held by the members of. Regulation on Principles and Procedures for CPA ratification. To comply with the profession / occupation with mandatory rules and decisions that must go. The relationship between ethics and professional values. Ethical principles and rules on the accounting profession. World ethics and principles. With ethical rules and regulations for the accounting profession in Turkey.

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE BUILDING ACCOUNTING	MHS218	4	3+0	3	3
Importance of accounting in construction business. Basic concepts in accounting of construction business. Generally Accepted Accounting Principles. Procedure of construction accounting. Uniform chart of account and definition of accounts. Concept of account related with construction and its mechanism. Entry transactions in asset accounts related with construction facilities. Entry transactions in liability accounts related with construction facilities. Perpetual and periodic inventory methods. Samples on Perpetual and periodic inventory methods. The mechanism of income statement accounts and samples. Preparation of general preclosing trial balance. Monographies on general preclosing trial balance.					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE BANKING ACCOUNTING	MHS220	4	3+0	3	3
Bank uniform chart of account, Current Account. Credit transactions. Investment transactions. Deposits . Deposits transactions . Capital transactions . Interest income, Interest expense. Non-interest expense, Non-interest income . Currency Exchange. Operations of transfer. Operations of transfer, Securities transactions. Securities transactions, Credit operations					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
ELECTIVE INFLATION ACCOUNTING	MHS222	4	2+0	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.					



You can access this document by scanning the QR code or typing the url address.

<https://sbmyo.sirt.edu.tr/detay/course-contents/241874569.html>

