COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
TURKISH LANGUAGE-I	MUH101	1	2+0	2	2
Language and features of language. Theories of	of the birth	of languages and	l language type	es. Languag	e-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 AND	MUH103	1	2+0	2	2
<b>REFORM HISTORY I</b>					

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			
FOREIGN LANGUAGE I	MUH109	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 ten	se structures, mo	des, will, should,	should not, mu	ust, must no	t, can not,			
comparative structures, pronouns, personal	pronouns, posses	sive pronouns, ad	jectives, positiv	ve sentences	s, negative			
sentences and interrogative sentences, conju	nctions, and, but.							

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
GENERAL ACCOUNTING	MUH111	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
LOGIN TO THE COMPUTER	MUH113	1	1+1	2	2



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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
GENERAL BUSINESS	MUH115	1	3+1	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	MUH119	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 Maxir	nization. Short-T	erm Costs and	Production	Decisions.		
Long-Term Costs and Production Decisions	s. Capital and Lal	oor Markets. Per	fect Competitio	on Market. N	Monopoly,		
Monopolistic Competition and Oligopoly M	arkets.						

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS			
MATHS	MUH121	1	2+1	3	4			
History of the Natural Number Concept, Basic Concepts and Integers, Rational numbers, Division and Divisibility,								
Exponential numbers, Radical numbers,	Factoring, Ratio	Proportion, Est	ablishing Equa	ations and	Functions,			
Equation Solving, Quadratic Equations, Abs	solute value, Prob	lem Solutions.						

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
TURKISH LANGUAGE-II	MUH102-1501	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 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
ATATURK'S PRINCIPLES REFORM	MUH104	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			
FOREIGN LANGUAGE-II (ENGLISH)	MUH110	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 inter	mediate level; na	mes, adjectives,	pronouns, prep	ositions 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
YEAR-END ACCOUNTING	MUH112	2	3+1	4	6
TRANSACTÍONS					

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	MUH114	2	3+1	4	4			
Basic computer concepts, Software and Har	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				
COMMERCIAL MATHEMATICS	MUH120	2	1+1	2	2				
COMMERCIAL MATHEMATICSMUH12021+122Ratio-proportion accounts, Company accounts, Percentage accounts, Profit-loss and cost accounts, Mixture accounts, Alloy accounts, Interest accounts.21+122									

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS				
COMMERCIAL LAW KNOWLEDGE	MUH122	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 brokers. Company law, the classification of Partnership; organization, operation, to end. Stock Company; organization, operation, to	the Company, Par Limited Partners	rtnership, Community organization	ercial Companies, operation, the	es. General e end. Comp					

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS				
STATISTICS	MUH124	2	1+1	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: data collection-compilation varie									
varieties. Measures of central tendency (ave				tendency (n	nean): The				
Harmonic Mean. Measures of central tender				2	measures:				
Change the range, standard deviation. Measures of variability: variance, coefficient of variation, exercises.									
Variability measures: Collection and Aggre	gation rate curve	. Regression and	Correlation: W	Vhat is regre	ession, the				



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dependent argument. Regression and Correlation: Correlation coefficients account and exercises.

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS			
COMPUTER ACCOUNTING-I	MUH201	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 trans and bank transactions of the accounting p ledger income and expense transactions, Wo	ackage program,	Working Papers	s 2, Applicatio					

COURSE NAME	CODE	SEMESTER	<b>T+A Hour</b>	A.Credi	ECTS
TAX LAW	MUH203	3	3+1	4	4
Subject of tax law, sources of tax law, rela	tion of tax law w	vith other branche	es of law, Appl	ication of t	ax 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	MUH205	3	3+1	4	4
			C1 1.01 1	<u> </u>	

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+U Hour	A.Credi	ECTS
CORPORATE ACCOUNTING	MUH207	3	2+1	3	4
To make collective corporate transactions	Komandit to co	mpany procedur	e individual o	company to	make the

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	<b>T+A Hour</b>	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 R	Retrieved Resource	ces, Text Transfe	er and Transm	ission Type	es, 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
ELECTIVE FINANCIAL	MUH215	3	3+1	4	4
MANAGEMENT					



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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 PUBLIC FINANCE	MUH223	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, G	eneral governme	nt debt borrowin	g requirement o	classification	n of debts,			
State budget in general budget theories bud	geting principles	in general Turkis	sh Budget Syste	em, Local g	overnment			
finance in general and local governments in Turkey, Fiscal policy in general and examples from Turkey, New								
issues and developments in the field of publ	ic finance.							

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS
COMPUTER ACCOUNTING-II	MUH202	4	3+1	4	5
Commercial package program introduction Accounting Module, Reports Module, Exam		Current Module	, Invoice Mod	ule, Waybil	1 Module,

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS		
ACCOUNTING AUDIT	MUH206	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 (DESK TOP	MUH220	4	3+1	4	0
BROADCASTING)		C' 1' T . C	•	1	1 .
Latex, word, Adobe CS definition. Workspace, options, pathfinding, Interface, instrument panel, menu, document					
creation, pages and layers, guide lines, ruler, write/distort, hide, Editing pages, add/remove, change size, page					
numbering, master page and others, breaking master hierarchy, inserting text, Graphic placement, Object					
formatting, Object editing, Object conversion, Character and paragraph formatting, Styles and lines, Editing,					
preparing for printing or external user use, as	nd submission				

COURSE NAME	CODE	SEMESTER	T+A Hour	A.Credi	ECTS	
ELECTIVE INFLATION	<b>MUH222</b>	4	1+1	2	3	
ACCOUNTING						
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.						



