**Course Contents**

**FIRST YEAR**

**First Semester**

**TRD101 Turkish I (2-0-2)**   
What is language? The importance of language in nation-building, the relationship between language and culture / Turkish and its grammar / Phonetics; / Morphology / Words and word groups / Developing writing and speaking skills) /Analysis of selected short stories, novels and dramas

**ATA101 History of Turkish Revolution I (2-0-2)**   
The Decline and Fall of the Ottoman Empire, The First World War / Mondros and Sevres Agreements / Mustafa Kemal and the Organization of the National Struggle / The Last Ottoman Parliament and the Proclamation of Misak-ı Milli / The Establishment of the Turkish Grand National Assembly

**IKT151 Introduction to Economics (3-0-3)**   
The course answers questions such as what is economics and what is meant by economic reasoning and discusses basic concepts and issues in microeconomics and macroeconomics as well as current economic issues and problems encountered inthe world economy and Turkey .

**BLG101 Introduction to Computer Sciences (3-0-3)**   
Introduction to informatics, general information on hardware and software, Introduction to Operating systems, DOS and windows operating systems, Word Processor, Spreadsheet and Presentation Programs (Word, Excel, Power Point) and their applications, Internet applications.

**ISL151 Introduction to Business (3-0-3)**   
The aim of this course is to educate students about the following topics: Foundation of business, global dimensions of business, social responsibility and business ethics, forms of business ownership, entrepreneurship, small business and franchising, total quality management, management and internal organisation, management of human resource, teamwork and communication, labour management relations, production and operations, marketing management and customer satisfaction, product and pricing strategies, distribution strategy, promotion strategies, information for business, accounting, financial management and institutions, securities market.

**Second Semester**

**TRD 102 Turkish II (2-0-2)**   
Evolution of Turkish through time/Turkish dialects / Turkish syntax; Etymology, Semantics / Developing oral skills and writing skills/ Literary genres/ Analysis of texts selected from literary and/or philosophical works/.

**ATA 102 History of Turkish Revolution II (2-0-2)**   
The National War of Independence / Eastern and Western Fronts / Mudanya Agreement and the End of Sultanate / Lausanne Peace Conference and the Establishment of the Republic / The New Republic / The Opposition and Progressive Republican Party / Reforms in Education and Culture / The Mousul Question / The move towards a Multiparty System

**ISL255 Management and Organisation (3-0-3)**   
Changing paradigms of management, external and internal environments, managerial ethics, corporate responsibility, goal setting, organizational planning and decision making, organization structure, organization change, human resources management, organizational behavior, leadership, motivation, organizational communication, teamwork in organizations , total quality management, customer satisfaction, control systems.

**HUK181 Introduction to Law (3-0-3)**   
Definiton of Law, Object of Law, Discrepancy between norms of Law, Ethics and Religion, basic characteristics, elements and types of norm of law, law systems, the terms of justice, social state, state governed by the rule of law, human rights, European Convention on Human Rights, written sources of law, preparation and coming into effect of the code of laws, constitutionality of the code of laws, the term of executive order and regulation, the role of customary rights, court decisions, jurisprudence and international conventions in law, the term and the types of right, capacity to acquire the rights, capacity to act, elements of liability, the term of bona fides, ways to protect the rights, the term of sanction, sourcesof the liability: tortious act, unjust enrichment and contract, liberty of contract, freedom of design, invalidity of the contacts, classification of law: public and private law, subdivisions of law: Law of Constitution, Administration, criminal law, jus gentium, civil law, contract law, commercial law, rules of civil procedure, law of bankruptcy, labor law.

**MFY102 Introduction to Accounting (3-0-3)**   
Definition of accounting, basic concepts of accounting, basic principles of accounting, basic accounting equity, account books, documents, account record system, unified accounting system, flow of accounting, balance sheet accounts, income statement accounts, cost accounts, ledger and journal records, general revision.

**SECOND YEAR**

**Third Semester**

**MFY201 Accounting and Ethics (2-0-2)**   
This course aims to examine concept of ethics, ethics dilemma and conflict of interest and ethics, Law of Independent Accountancy Financial Advisority (SMMM) and Sworn-in Financial Advisority (YMM), Training Regulation of SMMM., Examination Regulation of YMM, SMMM, working methods and principles of SMMM, YMM, regulation of discipline, regulations of chambers of SMMM, YMM, and TURMOB (Union of Chambers of Certified Public Accountants of Turkey).

**MAT151 Financial Mathematics (3-0-3)**   
Real numbers, functions, graphs of functions, percentages and thousand concept, percentages calculations, ratio concept, right opposite and compound proportion, cost and sales calculations, profit and loss calculations, price calculations, calculating interest, simple and compound interest calculations, discount calculations, simple and compound discount calculations, mixture and composition concepts, division calculations.

**HUK283 Law of Contracts (Obligations )(3-0-3)**   
Subject and legal sources of contract law, the term of obligation, elements and characteristics of obligation, sources of obligation: contract, tortious act, unjust enrichment, capacity to acquire rights and capacity to act, the terms of offer and acceptance, liberty of contract, freedom of design, invalidity of the contracts, the term of representative, provisions to tortious act, law suits arising from the tortious act, obligation to return in case of an unjust enrichment, the term of fullfillment, creditor and deptor in default, the term of assistant to fullfill, commitment of the third parties' actings, contract in favor of the third parties, joint and several liability, contingent liabilities, penalty clauses, assignment of claims, assignment of obligations, types of contracts: sales agreement, rental agreement.

**MFY203 Year End Accounting Transactions (3-0-3)**   
Why year end transactions are applied, the valuation concept, the valuation criterias, the year end transactions for cash, the year end transactions for cash in banks and marketable securities, year end transactions for trade receivables, year end transactions for inventories, year year end transactions for fixed assets, year end transactions for liabilities, year end transactions for income and expense accounts.

**Fourth Semester**

**IST251 Introduction to Statistics (3-0-3)**   
Variables, graphs, frequency distributions, central tendency measures, standard deviation, sampling theory: sampling techniques, sample selection; statistical estimation; point and ınterval estimation; statistical decision making: hypothesis testing, small sampling theory; time series analysis: least squares, linear relations; indexes: types of indexes; regression and correlation analysis: linear regression, correlation; chi-square test: chi-square tests for goodness-of-fit, independence, homogeneity.

**HUK292 Commercial Law (3-0-3)**   
Commercial law ( also known as Business law) as the body of law that governs business and commercial transactions/ commercial enterprise, assignment and pledge of the commercial enterprise/ the term of tradesman, legal aspects of being a tradesman, business name, brand, fair trade law, account books, trade register, commercial liability, trade representatives,/ the term of partnership, the types of company: ordinary company, open company, partnership in commendam, joint-stock company, limited liability company, cooperative/, bonds and bills, policies, checks, promissory notes.

**MFY202 Money and Financial Institutions (3-0-3)**  
Definition and Functions of Money, Money Supply, Purpose and Functions of the Central Bank, Monetary Policy and Implementation Tools, Credit Definition, Basic Concepts of the Banking System, Turkish Banking System, Banking Regulation and Supervision Agency, Saving Deposit Insurance Fund's Structure and Functions, Structure and Function of the Insurance Sector , Pension Funds, other Financial Institutions and Functions.

**MFY204 Accounting Computer Applications I (3-0-3)**  
ETA program covers inventory, balance, delivery notes, invoices, cash, debit, check, bill of follow-up, several reports such as balance sheet and income statement. ETA provides practical procedures to record money based transactions and to produce reports according to regulations. Then, according to labor law and social security law, workers' wages, overtime and the calculation of social benefits, payroll and e-statement of the arrangement is taught practically.

**THIRD YEAR**

**Fifth Semester**

**HUK389 Introduction to Tax Law (3-0-3)**   
The meaning and subject of tax law, tax law system, tax law branches, tax law resources, tax implementation, related parties, tax topics, tax base, tax exemptions, exceptions, discounts, tax tariff, tax calculations, tax administration.

**MFY301 Introduction to Finance (3-0-3)**  
Definition of Finance, Basic Concepts of Financial Management, Financial Structure of the balance sheet, Importance of Business Capital, Business Source Structure, Cost and Composition of Short / Long-Term Debt, Capital (Equity) Structure and Budgeting, Dividend Policy, Time Value of Money, Strategic Financial Decisions.

**MFY303 Turkish Financial Accounting Standards I (2-2-3)**  
Definition of Accounting Standards, Turkey and the World Development, Conceptual Framework for the preparation and presentation of Financial Statements, IAS 2 Inventories, IAS 38 Intangible Assets, IAS 16 Tangible Assets, IAS 21 The Effect of Exchange Rate Changes, IAS 23 Borrowing Costs, IAS 1 Financial Statements submission.

**MFY305 Cost Accounting (3-0-3)**   
Cost accounting and related concepts, cost classification, material costs : LIFO ( Last-In-First-Out) ınventory evaluation method, FIFO (First-In-First-Out) inventory evaluation method, average cost inventory evaluation methods, cost elements: direct material costs, direct labor costs, general production costs, production costs, cost distribution methods: simple, progressive and mathematical methods, job-order-costing sytems, ıntroduction process costing systems, the five-step procedure for process costing systems, weighted-average method, FIFO (First-In-First-Out) method, cost of scrap in process costing systems.

**Sixth Semester**

**MFY302 Turkish Tax Systems and Applications (3-0-3)**   
Analysis of the Turkish direct tax system : income tax and corporate tax., and the indirect tax system : Value Added Tax (VAT), Stamp tax, Motor vehicle tax, Banking and Insurance Transactions Tax (BITT), Gambling Tax, Property Taxes , Inheritance and Gift Tax , Communication Tax ,Customs Duty, Fees: Judgment Fees, Notary Fees, Tax Judgment Fees, Title Deed Fees, Consulate Fees, Ship and Harbor Fees, Permit of License and Certificate Fees, Traffic Fees, Passport, Visa and Ministry of Foreign Affairs. Certification Fees, Education Contribution Fee and Special Consumption Tax.

**MFY304 Management Accounting (3-0-3)**   
Accounting information and management decision functions, cost-volume-profit analysis, budgeting as a planning tools, sales forecasts-sales budget, production budget, direct materials budget, direct labor budget, general production cost budget,proforma balance sheet, proforma income statements.

**MFY306 Financial Markets (3-0-3)**  
Money markets and bond markets, determinants of interest rates, security valuation, foreign exchange markets, derivative securities markets, managing risk with derivative securities, commercial banks and thrift institutions, managing risk with derivative securities.

**MFY308 Turkish Financial Accounting Standards II (2-2-3)**  
IFRS 1 Application of Turkey Financial Reporting Standards, IFRS 7 Financial Instruments: Disclosures, IAS 7 Cash Flow Statement, IAS 18 Revenue, IAS 28 Investments in Associates, IAS 31 Interests in Joint Ventures, IAS 27 Consolidated and Separate Financial Statements.

**MFY310 Seminars I (0-2-1)**   
Workshops and meetings are organized so as to allow students to meet professional accountants and financial analysts as well as hear them talk about issues related to their field of interest.

**FOURTH YEAR**

**Seventh Semester**

**MFY401 Financial Statements Analysis (3-0-3)**   
Basic concepts: The importance of financial situation, necessity of analyzing the financial position; The tables used in financial analysis: balance sheet, income statement; Financial Statement Analysis Techniques: comparative analysis techniques, the percentage method, trend method, ratio analysis: ratio analysis of limits; Fund Flow Analysis: flow statements, changes in net working capital statement, cash flow statement, profit distribution table, equity distribution table.

**HUK487 Law of Labour and Social Security (3-0-3)**   
Social risk, social insurance; insurance concept, premiums, premium documents, social insurance types; business accident, occupational disease, health insurance, maternity insurance, invalidity insurance, old-age insurance, death insurance, unemployment insurance, pension fund associates, pension fund assistance, BAĞKUR insurance, premiums, insurance types.

**MFY403 Corporate Accounting (3-0-3)**   
The course aims at studying how collective companies, simple limited partnership companies, joint stock companies, limited companies and holding companies are established, the accounting problems they face, the modification of company capital, their profit distribution,and the liquidation and consolidation problems of the firms.

**Eight Semester**

**MFY402 Auditing (3-0-3)**   
Basic concepts and historical development,of accounting and auditing, generally accepted auditing standarts, inspection, proof - evidence, evidence collection techniques, auditor's legal responsibility, control activities, control programs and work, audit risk analysis, concept of internal control - control of risk valuation of internal control, internal control and EDP, , inspection control: revenue cycle, expense cycle, finance and investment cycle, completion of the audit, audit reports.

**MFY404 Budget and Planning Techniques (2-2-3)**  
Definition and Objectives of the Business Budget, Budget Types, Budget Period, Cash Flows and Cash Budget, Financial Statements, Investment Budget, Investment and Financing Costs, Investment and Feasibility Reports

**MFY410 Seminar II (0-2-1)**   
Workshops and meetings are organized so as to allow students to meet professional accountants and financial analysts as well as hear them talk about issues related to their field of interest

**ELECTIVE COURSES**

**HIR141 Foundations of Communication (2-0-2)**   
This course offers an opportunity to learn and apply in daily life practical principles of human interpersonal communication. Emphasis is placed on the psychological, social, cultural, and linguistic factors that affect person-to-person interaction. This course is designed to help students improve their communication behavior, attention is given to human perceptions, interpersonal dynamics, patterns of influence, listening and verbal and visual symbols. This class will introduce students to the principles, theories, and forms of communication including interpersonal communication, group communication, public speaking, and mass communication.

**UBY104 Environment and Social Responsibility (3-0-3)**   
General ecology and its principles, worldwide ecology problems, nutrition chain, the story of ddt, biological accumulation, worldwide population; geometric increase, transport power of ecology, the history of world population, demographic transition, family planning, urbanization and urban ecology, shanty town, ecological circle and environmental pollution, recycling, nutritive minerals and the pollution of phosphate, plant cover and water circle, environmental planning appropriate for nature, the concept of biological fertility, varieties of nutrition production, genetic fertilities, types used in medical science and industry, lost species, the protection of habitat and natural areas, using nature without consumption, solutions, biological control instead of agricultural disinfectants, usage without consumption, recycling of garbage, refining systems, biomass, renovating energy sources, norms and standards of European Union Ecology.

**MFY112 Commercial Documents (2-0-2)**  
The documents constituting the basis of accounting transactions (invoices, delivery notes, collection / payment / vouchers, etc..), the shape terms of the commercial documents, contents, timeouts, the main and auxiliary books presentation, registration form, valuable documents (promissory notes, bills , bonds, stocks), security papers, times of registration, timeouts.

**TUR110 General Tourism (3-0-3)**   
General scope of tourism, reasons of tourist behaviors, development of the tourism and new trends, importance of the tourism in general economy, importance of the tourism in Turkish economy, tourism demand, tourism product, tourist intensity, natural assets, cultural-artistic assets and tourism, tourism Industry, marketing of tourism, the policy of tourism.

**MFY211 Public Finance (3-0-3)**  
Definition of the State Budget, Budget Systems, General and Annexed Budget, the Budget Process of Turkey, Fiscal Policy, Revenue and Tax Policy, Public Expenditure Structure, Incentives and Subsidies, Local Authorities and budgets, the economic impact of the Public Debt.

**BIS251 E-Commerce (3-0-3)**   
Definition of E-commerce and related concepts, progress, applications, models, security, ordering system, payment systems, marketing types, e-store models, applications in Turkey, comparison between Turkey and other countries, future status.

**ISL256 Human Resources Management (3-0-3)**   
General principles of human resources management (HRM), HRM planning in the organizations, job analysis, job design, methods of employee selection, personnel orientation, training and development, organizational socialization and career management, job evaluation, involved concepts and methods, performance appraisal and systems, base wage and salary systems.

**BST151 Blog (3-0-3)**  
Living with internet / technologic changes and environmental effects / new media blog / blog concept, necessity of building a blog / varieties, aims and applications of blog / blog sphere / institutional and commercial blogs / personal blogs / politic blogs / rules of building a blog / blog opening and applications / ready-made web blog applications / opening a blog site/ blog flow control.

**MFY212 Vocational English I (3-0-3)**  
Accounting terminology, accounting definition, accounting equation, accounting process, transaction, journal, ledger, trial balance, financial statements, journalizing asset items journalizing liabilities item, journalizing owners’ equity items, year end transaction, preparation balance sheet and income statement.

**HIR234 Advertising Compaign (3-0-3)**  
During this course global advertising contests are discussed and graded works will be analyzed. Production perspective as well as semiotics are considered while interpreting.

**OUT142 History Of Civilization (3-0-3)**  
This course assesses art history from the Renaissance to the present. It covers artistic movements and approaches within documental and interpretive limits and the limits of data, from the point of view of art, artist profile, and realism.

**OST101 History Of Art (3-0-3)**   
In this course, students learn about periods and movements relevant to the field of art. Using visual aids, and with a focus on documentation and data, the course introduces all stages of art history, from cave painting to the Renaissance. Works of art, artists, and periods are considered both individually and in terms of how they relate to one another, and how these relationships have influenced the art itself.

**SPR305 Hall Dance And Elegance (2-2-3)**  
This course aims to teach the basic information about hall dances.

**PSI101 Psychology (3-0-3)**  
The orijins of modern psychology, research method of psychology, biological foundations of behavior, sensation and perception, emotions, basic principles of learning, memory, thinking, language and intelligence, developmental psychology, personality, pychological disorders, social psychology, sex and gender.

**MFY313 Accounting of Foreign Trade Operations (3-0-3)**   
Foreign trade policy objectives and tools, implementation of foreign trade and sale agreements, incoterms in foreign trade, payment procedures in foreign trade, documents used in foreign trade, risk and insurance in foreign trade operations, agencies and institutions in foreign trade transactions, foreign trade legislation in general, accounting of foreign currency transactions, accounting for transaction import, accounting for export processing.

**MFY314 Accounting Computer Applications II (3-0-3)**   
LOGO GO program covers inventory, balance, delivery notes, invoices, cash, debit, check, bill of follow-up, several reports such as balance sheet and income statement. LOGO GO provides practical procedures to record money based transactions and to produce reports according to regulations. Then, according to labor law and social security law, workers' wages, overtime and the calculation of social benefits, payroll and e-statement of the arrangement is taught practically.

**MFY316 Bank Accounting (3-0-3)**   
Banking and banking accounting, current assets, credits, deposits, equity, interest revenue, interest expense, non-interest revenue, non-interest expense, foreign exchange accounting, year-end transactions, daily-weekly monetary position, trial balance, balance sheet and income statement, financial statement analysis for banks.

**MFY411 International Finance and Multinational Enterprises (3-0-3)**  
International Financial Markets, International Financial Institutions and Functions, Structure and Activities of Multinational Enterprises, the International Fund Flows, Eurobond Markets, World Bank, IMF, European Investment Bank and similar organizations, Operations of Multinational Companies, Multinational Business Investment and Management Strategies .

**MFY413 Accounting Information Systems (3-0-3)**   
Intelligent systems and information management, information systems documentation, database management systems, related databases and SQL, electronic commerce, information systems checking: introduction to internal control, ınformation systems checking: information technology and process, information systems checking: application controls, billing, trade receivables, cash collection process, purchase, trade payables, cash payments process, integrated production process, general mizan and reporting.

**UBY303 Research Methods and Applications (3-0-3)**   
Science and scientific research, scientific research process, topic selection, critical resouce review, hypothesis and strategy development, data for scientific research, sample and sampling, introduction to quantitative analysis, diversity analysis techniques, major qualitative research methods, qualitative analysis techniques, research report preparation.

**TUR421 Accounting for Accomoation Establishments (2-2-3)**  
Information about the accounting system, properties and purposes of accomodation industiries accounting, sales and accounting of transactions denominated in foreign currency, importance of receivable accounts in Hospitality establishments and control accounts, income and accounting of income, accounts receivable on Travel agency, Paid-Out receivables, other receivables, receivables from personnel, accounting of inventory at accomodation establishments.

**UAI401 International Political Economy (3-0-3)**  
Protectionism, the economics of free trade, GATT, new protectionism, non-tariff barriers, regional trade agreements, transnational corporations and trade policies, new issues in the WTO.

**UAI403 Turkish Foreign Policy (3-0-3)**  
Turkish Political Institutions, Foreign Policy Decision Making Processes in Turkish Institutions, Leadership and Its Effects, The Role of Public Opinion in Turkish Foreign Policy, Case Studies of Conduct of Turkish Foreign Policy

**IKT451 Turkish Economy (3-0-3)**  
From Ottoman to Turkish Economy: A Brief History, Economic History of Turkey, Sector Developments According to Periods, Evaluation Fiscal and Monetary Policies, Foreign Capital Policies, Development of the Foreign Trade Policy, Development Policies

**MFY412 E-Document, E-Statement and E-Declaration (3-0-3)**   
Definition of information society strategy, Why we need E-transformation Turkey project?, What is e-document and how we use it?, E-statement practices and Social Security Office, according to turkish tax system how we fill in e-declaration.

**MFY414 Expertise Accounting (3-0-3)**   
The Features of insurance companies and hospitality companies, Accounting department in insurance companies, Insurance companies income, collection transactions and recording them, Insurance companies expense, and payment transactions and recording them, Insurance companies financial statements, Accounting department in hospitality companies, Recording income transactions in hospitality companies, Recording expenses in hospitality companies, Hospitality companies liabilities and owner's equity transactions, Hospitality companies financial statements.

**MFY416 Investment Strategies and Analysis (3-0-3)**  
Financial Assets, Portfolio Theory, Portfolio Performance Measurement, Calculation of the value of Bonds and Stocks, Structure and Function of the Turkish Derivatives Exchange, Technical Analysis.

**IKT452 Current Economiz Problems (3-0-3)**  
Recent Developments in Turkish Economy, Effects of Economic Policies, Monetary Policies and Trends in Finance, International Economic and Financial Developments, Balance of Payments, Implications of International Developments on Economy of Turkey.

**ISL456 Entrepreneurship (3-0-3)**   
Strategical management, entrepreneurship, creativity, human resources management and communication, entrepreneurship, financial management, strategical marketing, entrepreneurship in Turkey, success stories.