

ACCOUNTING AND TAX APPLICATIONS PROGRAMME

1st SEMESTER

BLT101 COMPUTER TECHNOLOGIES-I

Computer Technology-I lesson is included examination of methods, techniques of accessing information and acquisition of use skill them. Computer Technology 1 compose that basic concepts of information technology, Such as; Computer information, technological development, professional concepts and applications, current software applications (Windows, Word, Excel, Power Point)

IKY111 GENERAL ECONOMICS

Economics, the aim, scope and basic concepts, introduction to microeconomics, supply, demand and price, elasticities, equilibrium, consumer behaviours, markets, etc. Introduction to macroeconomics, the concept of money, monetary policies, fiscal policies, calculations for national income, general macroeconomic analysis, history of economic thought, schools (ecoles) in Economics and alternative economic systems, Islamic (interest-free) economic system, etc.

IKY101 GENERAL BUSINESS

Introduction to Business, Characteristics of Business, Business Establishment and Diversity, Goals of Business and Management Functions, Operating Income and Costs, Operational Efficiency, Organizational Behavior and Leadership, Entrepreneurship, Human Resources and Public Relations

MVU101 GENERAL ACCOUNTING

Learning of basic accounting information and accounting principles and concepts, preparation of accounting records, the regulation of the balance, financial statement and income statement.

MVU103 ACCOUNTING INFORMATION SYSTEMS

Describe of general accounting and their actions. Explaining in details of accounting books and commercial documents. Explaining transactions of revenue, cash proceeds and cost in accounting.

MVU105 ETHICS OF ACCOUNTING

The concept of ethics and ethics in accounting profession, the need for ethics in accounting profession, professional ethics principles and rules, the effects and consequences of the ethics on business life of accounting profession members, related regulations of accounting ethics.

İSG117 COMMERCIAL MATHEMATICS

Basic economic concepts related to finance, introduction to finance and basic concepts of finance, time value of money and interest, risk and return (revenue), modern portfolio theory. Financial assets pricing model, basic analysis, technical analysis, capital market instruments and their valuation.

TURK101 TURKISH LANGUAGE-I

Definition of language, the place and prominence in the life of the nation, language and culture relation, the place of Turkish Language among the world languages, development of Turkish Language, sounds and classification, audio features, phonetic rules, syllable, bookmarking rules and application, punctuation marks and its application, construction supplements and functions, forms of word usage, practices in literary texts.

TCT101 HISTORY OF TURKISH REPUBLIC-I

The reasons leading to the collapse of the Ottoman Empire, the efforts to stop the collapse and the quest for reform, the reasons leading to World War I, the participation in the war and its consequences, the Mondros Armistice, the Societies, the beginning of the National Struggle.

İNG 101-FOREIGN LANGUAGE – I

Students will be able to understand English, use it effectively, and compare basic grammar rules of English. Through this course, students can interpret simple dialogue in English and use the new structure and words they have learned in their daily lives.

2nd SEMESTER

ADL114 COMMERCIAL LAW

Commercial Business Law; Commercial Transactions, Commercial Provisions, Commercial Cases, The Concept of Merchant and The Results of Being A Merchant, Trade Registry, Trade Name And Other Trade Names, Unfair Competition, Commercial Books, Current Account, Assister of Merchants. Partnerships Law; Ordinary Partnership, Trade Partnerships, Collective, Limited Liability Partnerships, Limited Partnerships and Joint Stock Companies. Negotiable Instruments Law; Negotiable Instruments and Properties, Bill of Exchange, Bill of Exchange, Bond and Check Form Requirements and Legal Provisions.

BLT102 COMPUTER TECHNOLOGIES-II

Computer Technology-II Lesson is Included Examination of Methods Techniques of Accessing Information and Acquisition of Use Skill Them. Computer Technology is Compose That Basic Concepts of Information Technology, Such As; Computer Information, Technological Development, Professional Concepts and Applications, Current Software Applications (Windows, Word, Excel, Power Point)

ING102 FOREIGN LANGUAGE – II

Students will be able to understand English, use it effectively, and compare basic grammar rules of English. Through this course, students can interpret simple dialogue in English and use the new structure and words they have learned in their daily lives.

MVU102 INVENTORY BALANCE SHEET

Creating daily ledger records, organizing accounting record and financial statements, organizing ledger and work sheet, organizing inventory records, recording current assets and fixed assets.

MVU104 FINANCIAL MANAGAMENT

Learning of subjects like as financial analysis, financial planning, cash management, stock management, accounts receivable management, the time value of money, valuation of bonds and stocks, net present value and value investment criteria, risk concept, risk of taking an investment decision, return and opportunity costs.

MVU106 INTERNSHIP-I

Students complete internship training in public or private sector organizations working in the field of accounting.

MVU108 RESEARCH METHODS

Basic concepts related to science and research, the nature of the scientific research, scientific methods and opinions about scientific methods, definition of research problem, research model, the universe and the sample, collection of data, qualitative and quantitative data collection methods, data recording – analysing- and reporting.

MYO104 DISASTER CULTURE

Kinds of disasters, Disaster and practices for surviving, things to do before, during and after a disaster, search and rescue activities, field coordination system, the disaster planning.

TCT102 HISTORY OF TURKISH REPUBLIC-II

Information on the Concept of Revolution, Preparation, Action, Reformation Stages of the Turkish Revolution as well as Basic Principles and Characteristics of the Turkish Revolution, Domestic and foreign policy of Turkey after the period of Ataturk.

TURK102-TURKISH LANGUAGE-II

Definition of language, the place and prominence in the life of the nation, language and culture relation, the place of Turkish Language among the world languages, development of Turkish Language, sounds and classification, audio features, phonetic rules, syllable, bookmarking rules and application, punctuation marks and its application, construction supplements and functions, forms of word usage, practices in literary texts

3rd SEMESTER

ADL205 LABOR LAW

The basic concepts of labor law, individual labor law, worker, employer, sub employer, employer representative, work place definitions, labor law and application area, characteristics and types of employment contract, making of employment contract and debts arising from employment contract, working and rest periods, the concept of collective labor law, union organization, trade union membership and trade union trusts, collective labor disputes, general information about social security law, social insurance concept and types.

İKY205 HUMAN RESOURCES MANAGEMENT

Human resource management, definition, characteristics, business analysis and business design, HR planning and job choice, training and development, performance appraisal, performance evaluation methods, career development, job appraisal, wage management, wage systems, work safety and health, HR legal aspects of management, international HRM

İNG201 VOCATIONAL ENGLISH-I

To teach students professional English in accounting and tax applications.

MVU201 TURKISH TAX SYSTEM

Tax concept, the parties to tax, responsibilities of taxpayers, the calculation of commercial earnings and other earnings and taxation process about them, to organize the summary declaration and value-added tax declaration, tax refund, review records of taxation in accounting records.

MVU203 ACCOUNTING WITH COMPUTER

Processing and reporting of accounting data through package programs in computer, gain experiences and knowledge related to accounting profession.

MVU205 COST ACCOUNTING

Cost accounting concept and cost types, direct raw materials and supplies and direct labor costs, classification of expenses, general production expenses, cost formulas, cost systems.

MVU207 SPECIALIZED ACCOUNTING

Learning of general specifications and accounting records about industry-specific accounting like as; corporate accounting, construction accounting, tourism and banking accounting.

MVU209 FOREIGN TRADE ACCOUNTING

Basic concepts about foreign trade operations, payment methods in foreign trade, valuation and accounting of foreign exchange payments, accounting for import and export, VAT applications for import and export, accounting for government aids and incentive in foreign trade.

MYO203 EMOTIONAL INTELLIGENCE

The concept of Emotional Intelligence will be defined and the relationship with other concepts will be examined. The concept of Emotional Intelligence will be evaluated by emphasizing the importance of work and social life.

4th SEMESTER

ADL212 TAX LAW

Informing of general matters and teaching of specific accounting records about income tax law, corporate tax law, value-added tax, excise duties, inheritance tax, motor vehicles tax, council tax, real estate tax, stamp tax.

ING202 VOCATIONANAL ENGLISH-II

To teach students professional English in terms related to accounting and tax such as law, business, economics, accounting, finance, foreign trade, marketing.

İSG212 PREPARE FOR A VERTICAL TRANSFER EXAMINATION

The vertical transition exam covers current topics.

İSG214 ENTREPRENEURSHIPS

Entrepreneurship and Importance of Entrepreneurship, Entrepreneur and Characteristics of Successful Entrepreneur, Creativity and Innovation in Entrepreneurship, Conversion of a Business Idea to the Project and Investment, Entrepreneurship in the World, Developments in the Entrepreneurship and Suggestions to the Young Entrepreneurs, Environmental Factors and Industry Analysis in Business Plan Preparation, Marketing Plan, Production Plan, Management Plan, Finance Plan and Risk Analysis.

MVU202 MANAGEMENT ACCOUNTING

Use of financial information as a decision tool for the future of business, Analysis of balance sheet and income statement and effects on management decisions, Cost volume-profit analysis, budgets, current approaches.

MVU204 FINANCIAL STATEMENT ANALYSIS

Presentation of general information about financial statements, main financial statements; analysis of financial statement report and income statement, supplementary statements, financial analysis techniques and application of these techniques to basic financial tables, analysis of ratios and financial tables.

MVU206 ACCOUNTING STANDARDS

High level review and primary basis of Turkish Accounting Standards (TAS) and Turkish Financial Reporting Standards (TFRS), explain specific standards for Turkish uniform accounting plan and Turkish tax system.

MVU208 ACCOUNTING AUDIT

Accounting audit and its properties, audit periods and stages, types of auditors, internal control system and its objectives, audit techniques, evidence collection techniques, audit report and present the audit opinion.

MVU 210 INTERNSHIP-II

Students complete internship training in public or private sector organizations working in the field of accounting.

MYO204 KNOWLEDGE RENEAWAL

Knowledge Concept, Knowledge Exchange, Knowledge Economy, Industry 4.0, Application of Knowledge, Legal, Social and Academic Developments in the Field.