

T.C.
NECMETTİN ERBAKAN ÜNİVERSİTESİ
ACADEMY OF APPLIED SCIENCES
COURSE CONTENTS OF ACCOUNTING AND FINANCIAL MANAGEMENT
DEPARTMENT

1ST SEMESTER		
0410030001 Introduction to Economy I	Kredi: (3+0) 3	AKTS: 4
<p>Micro Economic Principles And Policy, İntroduction To Economics And The Basic Concepts Of Economy; Scarcity And Choice Problem, Specialization, Exchange And Money, Demand Supply And Price: Market Mechanism, Demand And Supply Elasticity, Foundations Of Micro Economy, Demand, Utility And Consumer Equilibrium, Production Organization And Financing, Production And Costs, Supply And Pricing İn Competitive Markets, Monopoly, Imperfect Competition, And Monopoly-Competition Debate, Struggle With Monopoly, The Role Of The State, Factor Markets And Revenue Sharing, Revenue Sharing: Wages, Interest, Profit, Rent, Income And Wealth Re-Sharing, Public Choice Theory, Market Failures, Environmental Problems And The Knowledge Economy.</p>		
0410030002 General Mathematics	Kredi: (3+0) 3	AKTS: 4
<p>The cluster concept and sets, number sets, relations and functions, linear functions, quadratic functions, logarithms, discusses topics of interest calculations.</p>		
0410030003 Ataturk's Principles and History of Turkish Revolution I	Kredi: (2+0) 2	AKTS: 2
<p>Explaining the concept of the State structure and reforms. Interpretation of the Principles. Turkey and the Turkish world, the French Revolution, Ottoman reform movements, administrative, constitutional, intellectual currents, Tripoli, Balkan Wars, the First World War, agreements on the sharing of the Ottoman Empire, Introduction to the Armistice and the National Struggle Period</p>		
0410030004 Introduction to Law	Kredi: (3+0) 3	AKTS: 3
<p>Social rules and law, legal sanctions, sources of positive law, legalization movements, legalization movements in Turkey, laws of jurisdiction, case law, branches of positive law, branches public law and private law, application of laws, applications of laws in the past, application of the laws in meaning.</p>		
0410030005 Turkish Language I	Kredi: (2+0) 2	AKTS: 2
<p>Concept of language, composition paths to success in writing, words, sentences and paragraphs; oral expression studies; general information related to the composition.</p>		
0410030006 Foreign Language I	Kredi: (3+0) 3	AKTS: 3
<p>Grammar topics, elementary level speaking, listening, writing and reading activities</p>		
0410030007 General Enterprise	Kredi: (3+0) 3	AKTS: 4

This undergraduate course provides necessary knowledge and skills about fundamentals of business and economics, functions of management, marketing, human resource management, accounting, finance, production, entrepreneurship, motivation.		
0410030008 Financial Accounting I	Kredi: (4+0) 4	AKTS: 5
Introduction to accounting, definition of accounting, functions, types, basic accounting concepts and balance sheet / income statement principles, basic financial statements, basic accounting equality, accounting concept in accounting and opening and closing of accounts, journal and general principles of accounting records. It also includes the detailed accounting of current assets accounts and their secondary accounts and the process of recording them.		
0410030009 Information Technologies and Practices	Kredi: (2+1) 3	AKTS: 3
Learning basic instructions of computer, Internet, Windows 7 and learning MS Word, MS Excel and MS PowerPoint		

2ND SEMESTER		
0410030011 Introduction to Economy II	Kredi: (3+0) 3	AKTS: 4
Definition of Macroeconomics, Monetary Theory and Monetary Policy, National Income, Inflation, Employment, Unemployment and Employment Theories, aggregate demand and aggregate supply model, Midterm Exams, Consumption Expenditures, total expenditures income, Savings, Investment Expenditures, Government Expenditures, Export Import, The Balance of Economy in Real and Monetary.		
0410030012 Financial Mathematics	Kredi: (3+0) 3	AKTS: 5
Definition of interest rates, Compound and simple interest rate calculation, Time value of Money, Loan calculation, T-bills and Bonds and finding their values, and finally a look at foreign exchange market.		
0410030013 Ataturk's Principles and History of Turkish Revolution II	Kredi: (2+0) 2	AKTS: 2
Introduction, Fall of the Ottoman Empire, Tanzimat and Islahat Eras, Tripoli and Balkan Wars, World War I, The Armistice of Moudros, the Occupation of Anatolia and the National Reactions, The Birth of the Turkish Revolution, Turkish War of Independence, The Armistice of Mudanya, The Treaty of Lausanne		
0410030014 Law of Obligations	Kredi: (3+0) 3	AKTS: 4
Basic concepts of the law of obligations, general legal regime of contractual obligations, special types of contracts, basic concepts of Commercial Law, general principles of Company Law, corporations, limited liability company, negotiable instruments, unfair competition, Intellectual Property Rights, Labor Law and Social Security Law		
0410030015 Turkish Language II	Kredi: (2+0) 2	AKTS: 2

Concept of language, composition paths to success in writing, words, sentences and paragraphs; oral expression studies; general information related to the composition.		
0410030016 Foreign Language II	Kredi: (3+0) 3	AKTS: 3
Possessions, present simple tense, present continuous tense, past simple tense, wh-questions, modals, months of the year-dates, vocabulary practice.		
0410030017 Management and Organization	Kredi: (3+0) 3	AKTS: 5
This course is comprise; conceptual and historical framework of management, manager-leader-entrepreneur separation, management functions (planning, organization, execution, coordination and control), management theories (classical, neoclassical and modern) and modern management models.		
0410030018 Financial Accounting II	Kredi: (4+0) 4	AKTS: 5
The process of accounting for fixed assets, short-term liabilities, long-term liabilities, equity accounts and their secondary accounts in accordance with the uniform chart of accounts and recording them. Registration process of income statement accounts. Establishment of balance sheet and income statement.		

3RD SEMESTER		
0410030020 Inventory Balance Sheet	Kredi: (3+0) 3	AKTS: 5
General information about inventory and valuation, inventory and valuation of balance sheet accounts, inventory and valuation of result accounts, correction of accounting errors and registration mistakes, regulation of period end financial statements and case analyzes		
0410030021 Financial Management I	Kredi: (3+0) 3	AKTS: 5
The aim of this course to give students the approach to the basic financial decision-making processes with an aspect of financial manager through fundamentals and beginning topics of finance. With the help of this course, students should be able to understand finance in modern world, the responsibilities of financial managers, time value of money, interest, financial and ratio analysis, financial planning, profit planning, working capital management, and cost of capital.,		
0410030022 Commercial Law	Kredi: (3+0) 3	AKTS: 4
The concept of commercial law and its sources, Law of commercial undertaking, Transmission of commercial undertaking, Pledge of assets agreement, Assistant dealer, Unfair competition, Competition law, trademark right, account current, (legal) commercial book.		
0410030023 Public Finance	Kredi: (3+0) 3	AKTS: 5
In this class, firstly, functions of public finance are explained and then basic concepts for public finance are introduced. Moreover, affiliated issues such as public goods, externalities and natural monopoly are illustrated and followingly government budget, taxes, local administrations and public choice theory are discoursed.		

0410030024 Micro Economy	Kredi: (3+0) 3	AKTS: 4
Household preferences, Firm theory, Exact competition, Monopoly, Market structures, Risk and information, Game theory.		
0410030025 Vocational Foreign Language I	Kredi: (3+0) 3	AKTS: 3
Aim of this course is, to improve basic language skills required by an active participation in an academic environment. With the help of this course, students should be able to understand basic grammar principles of English, can read and comprehend basic sentences and can express themselves in English.		
0410030026 Statistics I	Kredi: (3+0) 3	AKTS: 4
Introduction to statistics, Basic contents, Central Tendency Measures, Variability Measures, Classified Data and Measures, Probability, Discrete Random Variables and Probability Distributions, Continuous Random Variables and Probability Distributions.		

4TH SEMESTER		
0410030027 Companies Accounting	Kredi: (3+0) 3	AKTS: 5
Definition of Trade Corporations, Procedures of Formation Collective, Comandit, Limited, Anonymous and Comandit Corporations, With Share, Accounting Recording of Capital Differentiation and Set-Up, Profit or Lost Allocation, Close-out Transactions. Termination and Merging. of Corporations		
0410030028 Financial Management II	Kredi: (3+0) 3	AKTS: 5
The aim of this course to teach the students the relationship between risk and return of the financial decision making in the firms. With the help of this course, students should be able to understand basic concepts of security valuation, fixed yield security valuation, cost of capital and weighted average cost of capital, capital structure, dividend policy, and acquisitions.		
0410030029 Tax Law	Kredi: (3+0) 3	AKTS: 5
Terminology of public finance, public sector and the goods and services produced by the public sector, public expenditures, its classification and reasons of its increase, budgeting and budgeting systems, types of public financing, concepts of tax and principles of tax		
0410030030 Public Relations and Communication	Kredi: (3+0) 3	AKTS: 4
Practice area of public relations. Historical development of public relations in the world and in Turkey. Relations with the public are similarities and differences between advertising, propaganda, and marketing. Public relations and communication. Planning and management in public relations. Media and tools in relation to the people. Relations with in-house people.		
0410030031 Macro Economics	Kredi: (3+0) 3	AKTS: 4

Aggregate Demand-Aggregate Supply: AD-AS Model, Unemployment and Inflation, Twin Deficits: Budget Deficit and External Deficit

0410030032 Vocational Foreign Language II

Kredi: (3+0) 3

AKTS: 3

Aim of this course is, to improve basic language skills required by an active participation in an academic environment. With the help of this course, students should be able to understand basic spoken English in daily life situations, can answer the questions with relevant answers, and can write formal and informal letters.

0410030034 Banking Operations and Bank Accounting

Kredi: (3+0) 3

AKTS: 4

The purpose of the monotonous accounting plan used in banks, funding and accounting, savings account transactions and accounts, transactions and accounts related to commercial institutions deposits, repo and reverse repo transactions and accounting, lending transactions, accounting transactions, service transactions and accounting, foreign exchange transactions and accounting.

5TH SEMESTER

0410030035 Foreign Trade Transactions

Kredi: (3+0) 3

AKTS: 4

Export: Export Methods and Principles, Export Regime Decree in Turkey Export Regulation, export regulations, import: import form and principles; Import Regulations in Turkey Customs Union within the Framework of Changes in Foreign Trade Regime, Turkish Foreign Trade Policy; Non-Tariff Measures in Trade, Turkey's International Agreements / WTO and Regional Agreements / Obligations of the Customs Union Framework, which Delivery Used in Foreign Trade, Foreign Trade Payment; Open Account; Prepayment; Consignment Delivery; Commodity payment; Mediating Payment; Letter of Credit, Documents Used in Foreign Trade Transactions; Commercial Documents, Official Documents, Transport Documents; Insurance Documents; Financial Documents, Other Documents Used in Foreign Trade; E-Commerce Applications in Customs Automation, Commercial Bank Credits in Foreign Trade Financing, State Support in Export Promotion and Financing and Turkish Eximbank Loans, Other Financing Methods in Foreign Trade: Factoring, Forfeiting, Leasing, Import and Export Example Application.

0410030036 Financial Reporting Standards I

Kredi: (3+0) 3

AKTS: 5

The historical development of accounting and accounting literature, accounting development in Turkey, legal regulations guiding the implementation of accounting, the emergence of accounting standards and studies, the presentation of financial statements, interim financial reporting, accounting policies, changes in accounting estimates and errors, according to the section of financial reports reporting, process of setting standards - conceptual framework, TAS 1: Preparation and Presentation of Financial Statements.

0410030037 Turkish Tax System I

Kredi: (3+0) 3

AKTS: 4

In this course, the economic sources of the Turkish tax system will be explained. Income tax, one of the most important economic resources of the Turkish tax system, will be examined. In addition, income items, which are the subjects of income tax, will be discussed in detail. Finally, the issues related to the assessment and payment of income tax will be explained.

0410030038 Cost Accounting	Kredi: (3+0) 3	AKTS: 5
Basic concepts in cost accounting. Direct first material and material costs. Direct labor costs. General production costs. Registration methods in uniformity account plan. Order costing method. Phase cost method.		
0410030039 Capital Markets	Kredi: (3+0) 3	AKTS: 5
The aim of this course is to give the basic knowledge of the financial markets, the financial assets transactions within those markets, the financial associations in Turkey and all over the world, the banks and intermediaries that mediate the transactions of capital market products to the students.		
0410030040 Vocational Foreign Language III	Kredi: (3+0) 3	AKTS: 3
This course aims to develop negotiation and communication skills such as public speaking, oral and written reporting through case studies related to the accounting and finance sector. Intercultural communication is also covered in this course.		
Elective I		
0410030041 Specialized Accounting	Kredi: (3+0) 3	AKTS: 4
Accounting applications in construction enterprises, accounting applications in agricultural enterprises, accounting applications in insurance enterprises, accounting applications in tourism enterprises, government accounting applications.		
0410030042 Financial Risk Management	Kredi: (3+0) 3	AKTS: 4
The main objective of this course is to identify the potential risks in financial markets in advance, to determine the types of risks, to take the importance of the risks, to measure the risks that may be encountered when necessary, to learn the knowledge of individuals, companies and institutions about risk protection techniques. Course outline: Overview of financial markets, economic crises, financial risk, financial risk management needs, sources of risks, risk measurement, financial derivative instruments, forward and futures contracts, option - swap contracts, use of derivative instruments according to risk types.		
0410030043 Organizational Behavior	Kredi: (3+0) 3	AKTS: 4
Basis of organizational behavior scientific; historical development of organizational behavior; research techniques; individual and personality in organization; attitudes and job satisfaction; the basics of individual differences biographical characteristics skills and learning; organizational culture, groups and processes in organizations; group working techniques and participatory management in organizations; motivation processes and theories in organizations; leadership and theories in organizations; conflict in organizations; stress and management in organizations; organizational environment and technology; organizational change, development, teamwork; power and politics in organizations; ethical behavior in organizations, management and control.		
0410030045 E-Commerce	Kredi: (3+0) 3	AKTS: 4
Definition of Electronic Commerce/Types/ Historical Development/ Definition of Internet/ Introduction to Internet marketing/ Marketing Resezrch on The Internet/ Payment Systems On Internet/ Examples of Applications		
OZS 101 Introduction to University Life	Kredi: (3+0) 3	AKTS: 4

This course involves the managerial, cultural, academic and social subjects about university life. Communication management; information resources, history of the city, critical view and disciplinary regulations are also some of the subjects that are covered in this course. Application examples and academic articles are made use of during the course.

6TH SEMESTER		
0410030046 Computer Based Accounting I	Kredi: (3+1) 4	AKTS: 5
Application of the commercial package program, company transactions and company identification, inventory card, current card identification operations, invoice transactions, cash transactions, check-note transactions, fixed asset transactions, accounting transactions to get the relevant reports.		
0410030047 Financial Reporting Standards II	Kredi: (3+0) 3	AKTS: 5
TAS 7: Statements of Cash Flows, TAS 2: Inventories, TFRS 15: Revenue from Customer Contracts, TAS 32, TAS 39, TFRS 9, TAS 28: Investments in Associates and Joint Ventures, TAS 37: Provisions, Contingent Liabilities and Contingent Assets, TAS 23 : Borrowing Costs, TAS 16: Tangible Fixed Assets, TAS 38: Intangible Fixed Assets, TAS 12: Income Taxes, TAS 17: Leasing Operations, General Information on SME FRS		
0410030048 Turkish Tax System II	Kredi: (3+0) 3	AKTS: 4
In this course, the corporate tax, which is another tax on income, will be explained. Taxes on expenditure will be discussed. In addition, taxes on wealth will be examined in this course.		
0410030049 Foreign Trade Accounting	Kredi: (2+0) 32	AKTS: 3
Documents used in foreign trade transactions and uniform order account plan; accounting for foreign exchange transactions; accounting for export transactions; export credits; some financing techniques and accounting used in foreign trade; accounting for import transactions with letters of credit and acceptance credits; accounting for cash inflows, cash inflows and cash inflows; accounting for securities and advances.		
0410030050 Portfolio Management	Kredi: (3+0) 3	AKTS: 5
The course aims to teach the security selection, portfolio management and investment evaluation through theoretical methods; and to develop investing and portfolio management skills via various problem-solving sessions.		
0410030051 Law Of Commercial Papers	Kredi: (3+0) 3	AKTS: 4
In the course of the law of commercial papers, the basic concepts are defined. In this context, the prevailing principles, theories and rules concerning the law of commercial papers will be taught and examined in detail. Furthermore, it is intended to give students the ability to solve legal problems encountered in this area by showing examples.		
Elective II		
0410030044 Banking and Accounting Transactions	Kredi: (3+0) 3	AKTS: 4

<p>The purpose of the monotonous accounting plan used in banks, funding and accounting, savings account transactions and accounts, transactions and accounts related to commercial institutions deposits, repo and reverse repo transactions and accounting, lending transactions, accounting transactions, service transactions and accounting, foreign exchange transactions and accounting.</p>		
0410030052 Vocational Foreign Language IV	Kredi: (3+0) 3	AKTS: 4
<p>In this course, students work on reading topics related to their subjects. In these specific reading texts, they learn many new vocabularies related to their own field and develop the ability to easily follow future publications in accounting and finance profession.</p>		
0410030053 Scientific Research Techniques	Kredi: (3+0) 3	AKTS: 4
<p>Scope and importance of research methods as a discipline. Thinking, science and research concepts. Types of research. Phases of scientific research. Observation techniques: Documentary observation, live observation. Use of libraries. Systematic analysis. Definition and classification, hypothesis, test and theory. Comparative method. Retrieval of a researcher. Examples include research report and research project writing models.</p>		
0410030054 Human Resources Management	Kredi: (3+0) 3	AKTS: 4
<p>Introduction to HRM, roles of HRM, strategic HRM, recruitment and selection, training and development, performance and career management, compensation management, labor relations, international HRM.</p>		
0410030055 Corporate Governance	Kredi: (3+0) 3	AKTS: 4
<p>Corporate Governance and Social Responsibility and Ethics” module offers an introduction into the concept of values, morality, as well as cultural beliefs and upbringing in all areas of business, from consumer rights to corporate social responsibility. Decisions made by shift managers or corporate presidents may affect thousands of individuals or entire communities. Consumers today expect and demand integrity, honesty, and transparency in all levels of their environment. Understanding those expectations is the key to communicating core values and behavior not only to employees, but society in general.</p>		
0410030056 Academic Turkish	Kredi: (3+0) 3	AKTS: 4
<p>History of teaching Turkish language as a foreign language, cultural dimension of teaching Turkish language as a foreign language, approaches, methods and techniques applied in teaching a foreign language, using contemporary approaches, application of methods and techniques to Turkish language as a foreign language, computer based Turkish language teaching, internet based Turkish teaching.</p>		
OZS 102 Social Responsibility	Kredi: (3+0) 3	AKTS: 4
<p>The concept of responsibility. Individual responsibility. Social responsibility. Social responsibility projects. Health. Healthy life rules. Healthy nutrition and exercise.</p>		