

**T.C.**  
**NECMETTİN ERBAKAN ÜNİVERSİTESİ**  
**ACADEMY OF APPLIED SCIENCES**

**COURSE CONTENTS OF ACCOUNTING AND FINANCIAL MANAGEMENT  
DEPARTMENT**

**1ST SEMESTER**

**0410030001 Introduction to Economy I (3+0) 3 AKTS 4**

Micro Economic Principles And Policy, Introduction 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 In 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.

**0410030002 General Mathematics (3+0) 3 AKTS 4**

The cluster concept and sets, number sets, relations and functions, linear functions, quadratic functions, logarithms, discusses topics of interest calculations.

**0410030003 Ataturk's Principles and History of Turkish Revolution I(2+0) 2 AKTS 2**

Explaining the concept of the State structure and reforms. Interpretation of the Principles of 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

**0410030004 Introduction to Law (3+0) 3 AKTS 3**

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.

**0410030005 Turkish Language I (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.

**0410030006 Foreign Language I (3+0) 3 AKTS 3**

Grammar topics, elementary level speaking, listening, writing and reading activities

**0410030007 General Enterprise (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 General Accounting I (3+0) 3 AKTS 4**

According to Ministry of Finance monoregularity chart of accounts current asset, concurrent asset; current liability, long term liability, stockholders 'equity accounts and their subsidiary accounts journalizing and posting process as detailed. Generally accepted accounting principles, the accounting equation and the balance sheet, the account, the double entry system, journal entry, posting to the ledger accounts, the trial balance and introduction to basic asset, source, income statement and cost accounts.

**0410030009 Information Technologies And Practices (2+1) 3 AKTS 3**

Learning basic instructons of computer, Internet, Windows 7 and learning MS Word, MS Excel and MS PowerPoint

**0410030010 Introduction to University Life (1+0) 1 AKTS 1**

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.

## **2ND SEMESTER**

**0410030011 Introduction to Economy II (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 (3+0) 3 AKTS 4**

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(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 (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 (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 (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 (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 General Accounting II (3+0) 3 AKTS 4**

According to Ministry of Finance monoregularity chart of accounts current asset, concurrent asset; current liability, long term liability, stockholders 'equity accounts and their subsidiary accounts journalizing and posting process as detailed. Generally accepted accounting principles, the accounting equation and the balance sheet, the account, the double entry system, journal entry, posting to the ledger accounts, the trial balance and introduction to basic asset, source, income statement and cost accounts.

**0410030019 Social Responsibility and Healthy Life (1+0) 1 AKTS 1**

The concept of responsibility. Individual responsibility. Social responsibility. Social responsibility projects. Health. Healthy life rules. Healthy nutrition and exercise.

### **3RD SEMESTER**

**0410030020 Inventory Balance Sheet (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 II (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, timevalue of money, interest, financial and ratio analysis, financial planning, profit planning, working capital management, and cost of capital.

**0410030022 Commercial Law (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 (3+0) 3 AKTS5**

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 (3+0) 3 AKTS 4**

Household preferences, Firm theory, Exact competition, Monopoly, Market structures, Risk and information, Game theory.

**0410030025 Professional Foreign Language I (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 (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, Continues Random Variables and Probability Distributions.

#### **4TH SEMESTER**

**0410030027 Companies Accounting (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 (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 (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 (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 (3+0) 3 AKTS 4**

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

**0410030032 Professional Foreign Language II (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.

**0410030033 Marketing Principles (3+0) 3 AKTS 4**

Introduction to marketing, defining marketing, explaining core concepts of marketing, marketing approaches, Market and marketing environment, Analysis of macro and micro environmental factors, Consumer behaviors, Consumer decision making process