

# **DEPARTMENT OF FINANCE**

## **LESSON CONTENTS**

### **(Department Code: 2103-2203)**

#### **I. YEAR - FALL SEMESTER**

##### **(CORE LESSONS)**

##### **ISL 105 Financial Accounting (3 0 3) (5 ACTS)**

Description of accounting, terms and principles. Basic accounting equation. Basic financial tables. Term of accountibility of accounting, form, functioning and recording methods, accounting framework, general accounting plan, chart of accounts coding methods, Accounting Systems, Accounting Systems in Turkey, Preparation of balance sheet and income statement, current assets, fixed assets, resource accounts, equities, short-term liabilities, long-term liabilities, final accounts, the recording methods.

##### **IKT 105 Introduction to Economics (3 0 3) (5 ACTS)**

The economic problem, economics and economic analyses Production possibilities curve and economic systems Supply,demand and market equilibrium Government policies that involve intervention into competitive markets Perfect competition and efficiency Market failure Consumer equilibrium and demand Demand elasticities The production technology Costs of production The supply and pricing behavior of perfectly competitive markets The supply and pricing behavior of monopoly

##### **KAM 101 Introduction to Law (3 0 3) (4 ACTS)**

General description of Law term. The rules for regulating social life. Sources of law in Turkish society, Distinction between public law and private law. The hierarchy of laws, judicial organs.

##### **MLY 103 Computer (2 2 3) (4 ACTS)**

Basic informations, DOS, WINDOWS, word processing, use of the database, preparing presentation, graphics applications (CAD), Using information networks.

##### **MLY 191 Mathematics for Economists I (3 0 3) (4 ACTS)**

Clusters, numbers, identities, equations, funtions; linear functions, quadratic functions, rational, algebraic and real functions, exponential and logarithmic functions (economic applications), limit, derivative (economic applications), graphic drawings (economic applications).

### **TUR 181 Turkish Language I (2 0 2) (2 ACTS)**

What is language, its importance in the life of a nation as a social institution, relationship between language and culture, Turkish language's location among world languages, The development of the Turkish language and the historical periods, current status of the Turkish language and spreads areas, Vowels in Turkish and classification, Sound characteristics of Turkish and rules on sound informations, syllables, and application of rules of spelling, punctuation and application.

### **YDL185 English I (2 0 2) (2 ACTS)**

Greeting structures. Orders, Request and stating structures. Pronouns: Pronouns, possessive Pronouns. Numbers. Patterns to offer and ask for help. Road / structures used to ask directions and recipe. Questions with question word. Positive / negative patterns to express appreciation. Time: Present, Past time, past time. Adverbs of Frequency. Comparatives. Singular-plural relationship. Paragraph Writing. Reading skills: Reading comprehension and answering questions. Synonyms and antonymswords

### **MLY 101 Introduction to Finance (3 0 3) (4 ACTS)**

The subject of Finance and its relationship to other disciplines, the separation of the public sector-private sector, causes and objectives of public economic activities, public spending, public expenditure theory, the classification of public spending, government revenues, tax theory, tax burden and reflection, tax classification, tax principles.

## **I. YEAR - SPRING SEMESTER**

### **(CORE LESSONS)**

### **ISL 106 Management (3 0 3) (4 ACTS)**

Basic terms, objectives and types of businesses, business systems and their relationship between environment, responsibilities of businesses, business foundation studies, feasibility reports, business size and capacity, selection of foundation place of businesses, the legal structures of businesses. The basic functions of business, management, production, marketing, finance, personnel management, research and development.

### **ISL104 Intermediate Accounting (3 0 3) (5 ACTS)**

Accounting and inventory definition, history, the necessity, benefits, made causes, made time and duration, period, types, activities, valuation, valuation measures, non-inventory studies accounting, inventory and valuation of assets and resources, expenditure and revenue of inventory valuation, the accounts , a scale is heavy, profit and loss account.

**IKT 106 Microeconomics (3 0 3) (5 ACTS)**

The method, purpose and definition of micro economics, market equilibrium, market types and firm behavior theory, short-and long-term firm firm balance in perfect and imperfect markets, factor market, general equilibrium

**KAM 110 Constitutional Law (3 0 3) (4 ACTS)**

Constitutionalism and the meaning, the term of the constitution and constitutional law, the constitution and the state, the basic principles of democracy, democratic regimes are implemented. Movements in Turkey and the 1982 Constitution of constitutionalism.

**MLY 192 Mathematics for Economists II (3 0 3) (4 ACTS)**

Integral, and derivative functions of several variables, matrices, determinants and economic applications.

**TUR 182 Turkish Language II (2 0 2) (2 ACTS)**

Turkish affixes and their application, general information about the composition, the types of words, sentence elements, sentence analysis application, narration and sentence, and their correction, petitions, minutes, letters and varieties, the principles to be followed in scientific writing.

**YDL 186 English II (2 0 2) (2 ACTS)**

Times: once with “will” and “going to”, Future perfect (will have + V3). Continuous Future Tense (will be V + ing). To forecast for the Future: Future plans to talk about. Questions: Tag Questions, Choice Questions (or). Prepositions: Time that edetlar (for, since). Comparative Structures: “more than”, “...er than”. Positive / Patterns Used for Expressing Likes and Dislikes: “I like”, “I don't like”. Day Talk: Idioms. Passive (have / has / had been + V3). Subject-Verb Compliance. Writing: Essay Writing. Conditional and Result Clauses. Conjunctions. Noun phrases. Comparative Structures. Phrasal Verbs: Separable, Inseparable phrasal verbs. Causative Construction (have / get / make something done), (have / get / make somebody to do something)

**MLY 104 Fiscal Sociology (3 0 3) (4 ACTS)**

Definition of sociology, subject and scope, relationship with other disciplines, culture, society and the individual, social stratification and class structure, organization theories, globalization. Financial events, the relationship between fiscal and society, relationship economy, politics-fiscal, relationship between state, law and finance.

## **II. YEAR - FALL SEMESTER**

### **(CORE LESSONS)**

#### **MLY 201 Public Finance I (3 0 3) (5 ACTS)**

Public Finance: Introduction, Historical development, Theoretical Approaches to Public Finance, Public Finance in Economy, Public Finances Functions; Resource Allocation: Public goods, semi-public goods, private goods; Income Distribution, Economic Stability, Public Finances Tools; Public Expenditure Definition, Classification, Causes of increase of the Public Sector Decision-Making: Voting procedures, budgetary procedure; of the executive and the role, the role of the legislature, Pressure groups, bureaucracy.

#### **MLY 207 Tax Law (3 0 3) (4 ACTS)**

The general shape of tax law and procedural rules under the Tax Acts and their regulations, the emergence of a legal taxes, determination of legal interlocutors, putting forward in the process of taxation are shown and solved by application examples.

#### **ISL 219 Cost Accounting (3 0 3) (4 ACTS)**

General information on cost accounting, cost-expenditure-expenditure concepts, types of costs, investigation costs, production costs (raw materials and supplies, labor and overhead expenses) and operating expenses, expense and expense distribution table areas, income statement and cost of sales chart , costing systems and cost accounting method, order and costing, Process costing method, defective products and wastage, united and by-products costing, standard cost method, the use of cost information in managerial decisions.

#### **IKT 231 Macroeconomics (3 0 3) (4 ACTS)**

National accounting. Equilibrium production level and production capacity of the economy. Aggregate supply, aggregate demand. Components of aggregate demand: consumption, investment, government sector, the outside world. General macro-stability and related issues: money supply and demand.

#### **AIT 281 Principles of Atatürk and History of Revolution I (2 0 2) (2 ACTS)**

Meaning of 'History of Revolution- Importance of Turkish Revolution, Look at the Causes of Turkish Revolution, I. World War, Beginning of the Ottoman Empire'Crumble, Status against the occupation of the country, Attitude of Mustafa Kemal, First Step for Independence; Through-Congresses Organization, Societies, Kuvayı Milliye, Misak-ı Milli, Opening of TBMM, Establishment of the National Army, Sevr and Gumru Peace, independence struggle until the War of Sakarya, Sakarya War, Great Offensive, From Mudanya to Lozan, Two Major Political Revolution, Takrir-i Sükun Period.

## **II. YEAR - FALL SEMESTER**

### **(ELECTIVE LESSONS)**

#### **MLY 203 History of Finance (3 0 3) (4 ACTS)**

Financial Events First Age, Middle Ages Times; New Age, Financial Times; Organizational Structure of the Ottoman Public Finance (Public Income and Expenses), the Ottoman Empire Period Financial Events Organization; Ascension Period Times; Pause Period Times; Decline and Slump Periods Fiscal Events Atatürk Period Financial Phenomena (Post War of Independence) during Liberal; Statism Period Times; Fiscal Events during 1940-1960; 1960-1980 fiscal period events; 1980 to Present Financial Events.

#### **IKT 205 History of Economics (3 0 3) (4 ACTS)**

Ancient and medieval economic thought. Capitalism and the evolution of economic thinking: mercantilism, physiocracy and Classical School, the socialist doctrine, the leading socialist thinkers and critique of capitalism. Marxism, neo-classical school. Keynesian school. Recent developments in economic theory. Monetarism, post-Keynesian school. Instructional.

#### **KAM 203 Law of Obligations (3 0 3) (4 ACTS)**

General information about the law of obligations, its place among the branches of law, the law system of debts and liabilities are sources of law, sources of debt and debt relationship, contractual debt relations, relations and unjust enrichment arising from tort liability arising from the relationship of debt, debt relations and termination of the provision, private debt relationships.

#### **YDL 285 English III (3 0 3) (4 ACTS)**

Reading texts about profession, guessing meanings of new words in texts by using “skimming” and “scanning” techniques, reading for gist and reading for specific information, advanced translation studies.

#### **KAM 207 [Modern State Systems](#) (3 0 3) (4 ACTS)**

Most imitated in the world of British, American and French political arrangements, institutions and the functioning of the present disclosure: The state establishment in England, constitutional arrangements, executive-judicial-legislative bodies, political parties; The state establishment in U.S.A., constitutional arrangements, federalism and states, elections; The state establishment in France,, constitutional arrangements, parliament structure, selection of the president. The state establishment in Germany, constitutional arrangements and federalism, fundamental rights and legal state.

## **II. YEAR - SPRING SEMESTER**

### **(CORE LESSONS)**

#### **MLY 202 Public Finance II (3 0 3) (5 ACTS)**

Financing of public expenditures; Types of Financing, Tax Definition Theoretical Approaches to Taxation: Principles of Taxation, Basic Concepts of Taxation, Tax Collection Procedure: Imposition, Notification, Assessment, Collection, Classification of Taxes, Tax Systems: Tax Burden, Tax-Relief Efforts.

#### **EKN 210 Statistics (3 0 3) (4 ACTS)**

Basic statistical terms, collecting and organizing data, descriptive statistics, probability and probability distributions, sampling and basic concepts, sampling methods, sampling distributions, statistical inference, hypothesis tests, chi-square tests, simple linear correlation, regression analysis, and time series analysis.

#### **MLY 204 Public Debt (3 0 3) (4 ACTS)**

Definition and meaning of the State debt, treasury, functions, tasks, features, and legal basis of government debt, government debt to the place and importance of economic life, borrowing technique, the effects of debt, types of short-and long-term debts, compulsory and optional debt, internal and external debt, debt management policy, the extraordinary debt management operations, debt burden and debt reduction and termination of the state.

#### **KAM 202 [Administrative Law](#) (3 0 3) (4 ACTS)**

The concept of administration and administrative law, Properties and sources of administrative law, administrative function, law enforcement service, public service, ordinary and extraordinary powers and sanctions of the administration period, The administrative procedures, responsibility for the administration and the administration of the goods.

#### **AIT 282 Principles of Atatürk and History of Revolution II (2 0 2) (2 ACTS)**

Features in the conduct of the Turkish Revolution, the establishment of the legal system, the establishment of the educational system, recent efforts in the field of economy and finance, regulate social life in the other innovations, internal and external politics of the Republic of Turkey in the death of Ataturk, Ataturk's principles in general (Republicanism, Nationalism, populism, statism, secularism, Revolution), internal and external politics of the Republic of Turkey after Ataturk era (1938-1983 inter) summative evaluation.

## **II. YEAR - SPRING SEMESTER**

### **(ELECTIVE LESSONS)**

**IKT 208 History of Economic Thought (3 0 3) (4 ACTS)**

Agricultural Revolution, Ancient Economies, Roman Empire, Middle Ages, European Economy, European Economy at the beginning of Modern Times, Changing Balance of Economic Power in Europe, after the Industrial Revolution and the Industrial Revolution, Economic Developments, 19 Century in various countries, the spread of industrialization in the 20th Structural Changes in World Economy century, wars and economic performance. Economic History of Turkey.

**ISL 206 Corporate Accounting (3 0 3) (4 ACTS)**

General information about companies, establishment of companies, we hoped, change to Capital, profit and loss distribution, liquidation, change in the legal way, the merger, the TCC transactions such as bond issues, the CMB and accounting for provisions dealing with the.

**MLY 208 Human Rights (3 0 3) (4 ACTS)**

Developments in the field of Human Rights, International organizations and organizations that work on human rights. Protection of human rights and the European Convention on Human Rights., Contract agencies, Turkish citizens the right of individual petition, arrangement and basic rights and freedoms the Constitution of 1982 applications.

**CLS 230 Operations Law (3 0 3) (4 ACTS)**

Business law definition, characteristics, basic concepts, and the legal nature of employment contracts, debts arising from the labor contract, termination of employment contracts, severance pay, employment contract, collective agreement features, the right to conduct collective bargaining agreement, collective rights and interests disputes, strikes and The definition and elements of a lockout, the union and the definition of the confederation, establishment, organs, membership and membership rights.

**YDL 286 English IV (3 0 3) (4 ACTS)**

Translating advanced reading passages taken from academic literature and applying the techniques of academic translation.

**III. YEAR - FALL SEMESTER**

**(CORE LESSONS)**

### **MLY 327 Turkish Tax System I (3 0 3) (6 ACTS)**

The general structure of Turkish tax system and taxes make up this structure. Income Tax: Income concept and income properties, income tax, the taxpayer and liability forms, elements of the determination of income. Elements of income: business profits, agricultural profits, self-employment income, capital gains real estate, securities, capital gains, wages, other earnings and revenues. Income statement and statement types, and the annual declaration of income, deductions and mahsuplar, tax calculation and the overall tax rate, tax pay.

### **MLY 325 Public Budget (3 0 3) (6 ACTS)**

Budget definition, meaning and the basic features of the budget, the basic principles, the principle of universality, the principle of unity, deviations from the basic principles, the national budget, State budget, the relationship of the development plan, budgeting systems, the traditional budget system, budget system performance, plans, program budget system, budgeting process, budget preparation, discussed and approved, the budget implementation and control, budgetary policy and economic stability, economic growth and budgetary policy, assess the justification of last year's budget.

### **MLY 305 Public Economics I (3 0 3) (5 ACTS)**

Welfare economics, reasons for existence of states economically, market failures, optimal provision of public goods, public choice theories, comparison of public and private sector.

### **EKN 311 Econometrics (3 0 3) (6 ACTS)**

Simple regression analysis and Ordinary Least Squares (OLS) method, Assumptions of OLS method, Confidence interval and hypothesis testing, Alternative functional forms, Multiple Regression analysis, Maximum Likelihood, Structural stability tests, Solutions of OLS parameters with matrix algebra, the multiple regression model: specification and estimation; inference dummy variable regression models, violations of basic assumptions: heteroskedasticity, autocorrelation, dynamic models, time series.



### **III. YEAR - FALL SEMESTER**

#### **(ELECTIVE LESSONS)**

#### **KAM 301 Law of European Union ( 3 0 3 ) (4 ACTS)**

The transformation of the emergence of the European Union to the present, structure, bodies, and basic policies, the European integration process including the European Coal and Steel European Defense Community, The European Free Trade Association and the European Community deals with the first and second enlargement of the Community and a revision of the EC/EU.

#### **MLY 313 International Public Finance (3 0 3) (4 ACTS)**

Understanding of the concept of financial management and governance of globalization ululararasılařmasını acceleration. Elements of the international financial markets, international money and capital markets, the euro markets, foreign exchange markets, the functioning of these markets, derivative markets, country risk and exchange rate issues as assisted with the case told the financial crisis.

#### **IKT 307 International Economics: Theory (3 0 3) (4 ACTS)**

Classical theories of foreign trade: supply and demand-side theories of foreign trade, new theories to explain the foreign trade, general equilibrium analysis, relationship with economic growth and development of foreign trade, foreign trade and national income; movements of globalization and regionalization in the world economy: the theory of international economic integration, world trade organization, conference of the united nations trade and development; foreign direct investment analysis, foreign economy policies: application and the effects of tariffs.

#### **MLY 309 [Parafiscality and Institutions](#) (3 0 3) (4 ACTS)**

Definition and scope of parafiscal income, parafiscal of income, parafiscal revenues in Turkey and The European Union, place in the national economic figures parafiscal revenues, socio-economic effects of liability parafiscal, the scope and functioning of the institutions parafiscal revenue.

#### **MLY 319 Strategic Planning and Management in Public Administrations**

#### **(3 0 3) (4 ACTS)**

Strategic planning and management concepts, the necessity of strategic planning and management in the public sector, public sector management, strategic planning and its historical development, strategic planning and management elements, strategic planning and management process, strategic planning and management, evaluation, strategic planning and for management of public administrations in Turkey regulations and practices.

### **III. YEAR - SPRING SEMESTER**

#### **(CORE LESSONS)**

##### **MLY 328 Turkish Tax System II (3 0 3) (6 ACTS)**

Corporate Tax: corporate income, Filing system and types of tax returns, annual declaration, discount and offsetting, calculation of tax and general tax tariff, tax pay. succession duty, value added tax, property tax and motor vehicle tax.

##### **MLY 322 Public Economics II (3 0 3) (6 ACTS)**

Market failures, government intervention, different economic school for government intervention, government failure, theoretical basis and the results of the application of the current policy changes like privatization, regulation and commercialization.

##### **IKT312 Monetary Theory and Policy (3 0 3) (6 ACTS)**

Definition of money. Determinants of supply and demand for money. Describing the change of the general price level (inflation) theories. Central Banking, commercial banking and other financial intermediaries. Monetary policy objectives and tools. The variables used in monetary policy. Transfer mechanisms in different schools. Analysis of macro-economic imbalances in the monetary and fiscal policy effectiveness. Monetary policy and international stability.

##### **MLY 314 Local Government Finance (3 0 3) (5 ACTS)**

Basis of existence of local administrations and intergovernmental fiscal relations in the framework of the local Authorities concept, service and revenue sharing systems between local authorities and other public institutions such as central authority, economic analysis of the providing local services and financing instruments of the local authorities including local borrowing, the fiscal structure and fiscal performance of the Turkish Local Authorities (provinces, municipalities etc.) in details including budget system, spending needs, revenue sharing system and borrowing structure.

### **III. YEAR - SPRING SEMESTER**

#### **(ELECTIVE COURSES)**

##### **IKT 308 [International Economics: Policy](#) (3 0 3) (4 ACTS)**

And analysis of the concept of balance of payments. Foreign trade and national income. Imbalance in the balance sheet of payments problems. Automatic metacenter mechanisms. Foreign metacenter policies. The balance of payments and foreign exchange policies. The foreign

exchange market. Macro-economic policies, internal and external balance. The international monetary system. Brettonwoods system, the currentinternational monetary systems.

**MLY 316 Financial Structure of Turkey (3 0 3) (4 ACTS)**

Financial Structure Concept and Elements, Public Sector Administrative Building, Administrative Building for Delivery of Public Services, Public Sector Financial Restructuring, Turkey's Fiscal Institutions, Fiscal and Administrative Structure in Turkey, Financial Markets and Fiscal Institutions.

**MLY 312 Law of Public Expenditure (3 0 3) (4 ACTS)**

Concept and scope of public spending, public goods and services, law of public spending and the scope, sources of law of public expenditure, procedures and methods of public spending, law of public expenditure and public procurement, tender flow charts, the process of payment of public spending, recording and reporting of public expenditures, control of public spending.

**KAM 312 Penal Law (3 0 3) (4 ACTS)**

The definition and scope of crime and punishment, place in the common law system of Penal law, sources of Penal law, Independence of the problem of Penal law, The general theory of crime, unlawfulness, detection of violation of law, concept of criminal responsibility, participate in crimes, recurring, merger, states that eliminate the sentence, crimes committed against the state.

**ISL 316 Law of Legal Instruments (3 0 3) (4 ACTS)**

Concept of Law of Negotiable Instruments, Basic Properties of Commercial Papers, Using and Transferring Commercial Papers, Types of Commercial Papers, Loss And Cancel of Commercial Papers. Negotiable Instruments. Definitions and Classification of Negotiable nstruments; Bill of Exchange; Promissory Notes and Checks Legal Quality and Variety Conditions of Bill of Exchange, Responsibility of Drawer, Transfer, Acceptance And Payment, Using Right of Applying, Guarantee of Negotiable Instruments. Properties of Promissory and Checks.

**IV. YEAR - FALL SEMESTER**

**(CORE LESSONS)**

**MLY 401 Tax Criminal and Procedure Law (3 0 3) (5 ACTS)**

Introduction to Criminal Law Information: Sanction system; Characteristics and Fundamental Principles of Criminal Law; Location in Tax Criminal Law Criminal Law; Provisions of the Tax Procedure and Tax Administration Punishment and Overview; completion border, on its own motion

border, Tax Penalties and Legal Status; Criteria to differentiate Administrative Penalties for Public penalties; Tax Penal Law; Administrative Tax Crimes and Tax Crimes and Misdemeanors; Associates; Rally; reduction in fines; Repeat Itself; Criminal Termination of Relation. Tax Disputes Administrative Solution: Comparison of the administrative judicial remedies, Correction of tax errors, Reconciliation: Legal Solutions, Tax Law and Turkish Law Judicial Branches: Tax Law Structure, Functions and principles; Tax Litigation Procedure: The nature of tax cases, tax proceedings the parties, duty and power, opening up tax cases, the results, Deemed tax cases, proofand evidence; Legal Remedies: The usual legal remedies, extraordinary legal remedies.

**MLY 453 [Research Methods and Techniques](#) (3 0 3) (5 ACTS)**

The classification of sciences and scientific method of thinking. Types of research and data gathering techniques. Stages of scientific research, scientific research, the formal conditions to be complied with, the use of the library, referencing, footnotes software features.

**MLY 403 Fiscal Policy I (3 0 3) (5 ACTS)**

The role of public sector in the economy, fiscal policy in the IS-LM-BP model, the interaction between fiscal and monetary policy, the fiscal policy multipliers in macroeconomic models, the impact of fiscal policy on economic growth.

**MLY 419 Seminar (0 6 2) (5 ACTS)**

Branch of science are determined in accordance with the theoretical or applied researchof a subject according to the method of scientific research and writing, oral presentation of the student in order to defend his work.

**IV. YEAR - FALL SEMESTER**

**(ELECTIVE COURSES)**

**MLY 409 Public Choice and Constitutional Economics (3 0 3) (5 ACTS)**

Constitutional Economics Approach, Economic Constitutional Approach, Fiscal Constitutional Approach, Monetary Constitutional Approach, Individual Utility Maximization, Rational Choices, Maastricht Criterias, Arrow Impossibility Theorem, Public Choice Theory.

**MLY 413 [Treasury Transactions](#) (3 0 3) (5 ACTS)**

The concept of the Treasury and treasury operations, its historical development, treasury functions and duties, Treasury management in Turkey, budget and treasury operations, treasury debt,

the economic impact of treasury operations, financial systems and treasury relationship, the economic structure in place of the treasure.

**IKT 455 Economic Integration (3 0 3) (5 ACTS)**

The concepts of globalization and regionalization, real and monetary integration theories, IMF, World Bank, GATT-WTO, United Nations and economic institutions, cooperation between developed countries and world economic forums, integrations between developing countries which does not rely on the basis of geographical region, OECD, Black Sea Economic Cooperation Organization.

**ISL 411 [Computerized Accounting](#) (3 0 3) (5 ACTS)**

Available on the computer accounting, stock and stock control, customer current accounts, personnel packages, etc. Insurance and tax returns, these opportunities can be integrated with each other.

**ISL 421 [Financial Statement Analysis](#) ( 3 0 3 ) (5 ACTS)**

Financial statements and annual reports, definition, importance, objectives and The history of financial analysis, balance sheet income statement, retained earnings statement, net working capital, cash flow statement, funds flow statement, Statement of changes in equity, statement of profit distribution, the techniques used inthe analysis of financial statements; analysis of comparative tables, by the method of analysis, trend analysis, ratio analysis of the aid, revenue analysis, the impact on the financial statements of changes in the price level.

**MLY 405 Tax Theory and Policy (3 0 3) (5 ACTS)**

Explaining opinions on the justness of the tax, objectives of taxation, tax technique, classification of taxes, principles of taxation, income distribution effects oftaxation, taxation effect of cyclical stability, economic growth effects of taxation, tax systems, international taxation.

**MLY 417 Tax Audits (3 0 3) (5 ACTS)**

Fundamentals of Audit, Terms of Audit, Functions-aims of audit, Stages and timing of tax inspections, Finalisation of tax inspections, Applied to the most intense types of tax audit in Turkey, Tax inspections and review process and results, Tax Audits in Turkey, Tax review process, The rules to be followed during the audit of the tax auditors, responsibilities.

**MLY 421 Tax Accounting (3 0 3) (5 ACTS)**

The financial statements in general, The valuation provisions of the Law on Tax Procedure, Balance sheet item cash and cash equivalents, Securities, Assets, Inventories, Non-current assets, Intangible fixed assets, Short-and long-term liabilities, Value-added tax, Profit distribution, Discretionary capital, Period-end transactions.

**ISL 427 Auditing of Accounting ( 3 0 3 ) (5 ACTS)**

The definition, classification and types of the auditing; Functions of the auditing; Generally accepted auditing standards; Audit process; Audit planning, Materiality and risk audit process, Internal control system; Audit evidence and techniques; Audit statistical methods; Audit reports; Control of financial statements.

**CLS 413 Labor Economics (3 0 3) (5 ACTS)**

The theoretical foundations of the structure and the functioning of the labor market and their interaction, The relationship between labor supply and labor demand labor market dynamics, Current developments and new initiatives in the field of labor economics, Social problems such as unemployment and income inequality to determine its effects on society, Employment, wages, labor mobility, unemployment, and trade unions, the socio-economic developments in the economy and to interpret.

**IV. YEAR - SPRING SEMESTER**

**(CORE LESSONS)**

**MLY 404 Fiscal Policy II (3 0 3) (5 ACTS)**

The objectives of the fiscal policy, Fairness in the distribution of income for the fiscal politics, Institutional problems of fiscal policy, Analysis of fiscal policy measures to realise the goals of growth, Stabilisation and distribution; evaluation of the validity of fiscal policy tools and survey of recent trends in fiscal policy, The implementation of fiscal policies in Turkey.

**MLY 454 Tax Enforcement Law (3 0 3) (5 ACTS)**

Business law definition, characteristics, basic concepts, and the legal nature of employment contracts, debts arising from the labor contract, termination of employment contracts, severance pay, employment contract, collective agreement features, the right to conduct collective bargaining agreement, collective rights and interests disputes, strikes and The definition and elements of a lockout, the union and the definition of the confederation, establishment, organs, membership and membership rights.

**MLY 416 Seminar (0 6 2) (5 ACTS)**

Branch of science are determined in accordance with the theoretical or applied research of a subject according to the method of scientific research and writing, oral presentation of the student in order to defend his work.

## **IV. YEAR - SPRING SEMESTER**

### **(ELECTIVE LESSONS)**

#### **IKT 404 Development Economics (3 0 3) (5 ACTS)**

Basic concepts. Problems of less developed countries. Capital accumulation and development. Resource distribution, technology problem. Foreign trade-related economic development, population-economic development relationship. Under-development theories and models of development.

#### **IKT 406 Turkish Economics (3 0 3) (5 ACTS)**

Past economic structure of the Ottoman period, the overall situation at TC. Republic of Turkey in organization studies related to economic restructuring. Period of statist policies. The Democratic Party is a new era of economic choice. January 24, 1980 decisions, and an open economy model. Developments after 1980.

#### **MLY 408 European Union and Turkey (3 0 3) (5 ACTS)**

European Communities: Establishment, Enlargement, Objectives, Structure, Management, Criterion Results of the Economic and Monetary Union, the Economic and Social Policies; Budget and the European Investment Bank; Turkey-EU Relations: Historical development, partnership, Financial assistance, the Partnership bodies and Implementation Completion of the EU-Turkey Customs Union: Customs Union and scope of the Association's recommendation for the development, the customs union, Turkey's economy, performance in the face of economic and monetary union.

#### **MLY 410 Tariff Regulations (3 0 3) (5 ACTS)**

Foreign trade and financial purposes of taxation, the tax burden and the impact of foreign trade, border protectionist policies to protect and promote the impact of taxation, double taxation and tax evasion in international economic relations, multilateral tax treaties, foreign trade and tax policies, customs duties, imports from the KDV and other foreign trade income.

#### **MLY 406 Tax Practices (3 0 3) (5 ACTS)**

Taxation and Interpretation Methods: Description, Sample Problems, With Corporations Corporations Ordinary Operations: Description, Sample Problems, Free Income Tax Taxation, Description, Sample Problems, Statement of Income and Income Tax: Description, Sample Problems; Cooperatives: Explanations, sample problems; Depreciation Practices; Revaluation Applications, Commercial Businesses Period Transactions; KDV Applications; Tax Crimes and Penalties; Tax Enforcement Law Practice.

**ISL 412 International Finance (3 0 3) (5 ACTS)**

Understanding of the concept of financial management and the management of globalization accelerate ululararasılařmasını. Elements of the international financial market, international money and capital markets, the euro markets, foreign exchange markets, the functioning of these markets, derivatives markets, the financial crisis in the country and case issues with the support of the exchange rate risk communication.

**MLY 422 Fiscal Auduting (3 0 3) (5 ACTS)**

The subject of financial audit, administrative audit, judicial auditing, legislative audit, the financial audit in Turkey, public financial management, financial transparency and accountability, strategic planning and performance based budgeting process, internal audit and external audit.

**ISL 446 Capital Markets (3 0 3) (5 ACTS)**

Financial accounting and management accounting, basic concepts of cost and management accounting, variance analysis, and fixed expenses, variable cost method, profit planning, alternative decisions, pricing decisions, budgeting.

**ISL 450 Entrepreneurship (3 0 3) (5 ACTS)**

Basically, the definition of entrepreneurship, importance and characteristics of “entrepreneurship” and how the decision should be taken to establish a new business issues, challenges and opportunities encountered in the operational elements of the competition.

**MLY 424 Poverty and Public Finance (3 0 3) (5 ACTS)**

Causes of poverty, Effects of poverty, Poverty reduction strategies, The development of poverty around the world, poverty and anti-poverty policies in Turkey, Organizations that struggle against poverty.

**MLY 424 Current Issues in Public Finance (3 0 3) (5 ACTS)**

Traditional finance and modern finance, the role and function of the state economic life change, globalization and changes in fiscal policy, new approaches to taxation, public financial management, and new approaches to the provision of public services.

**ISL 424 Banks and Insurance Accounting (3 0 3) (5 ACTS)**

Uniform chart of accounts and banking transactions, deposit transactions and rediscount and advance transactions, removal of debt securities, credit transactions, financial transactions, financial statements and accounting for service transactions, insurance transactions, and the basic concepts of a



uniform chart of accounts, insurance, manufacturing's current account, insurance and reinsurance companies, account, premium stores, are loans, guarantees, account for the commission, technical provisions and the financial statements of account.

**\*\*\*EĐİTİM DİLİ TÜRKÇEDİR\*\*\***