

**KİLİS 7 ARALIK UNIVERSITY SBMYO ACCOUNTING AND TAX  
DEPARTMENT  
COURSE CONTENTS**

**Course Code - Course Name (T+U) AKTS**

**0102101- Atatürk's Principles and Revolution History- I (2-0)2**

The aim of reading the course "Turkish Revolution History and Kemalism" and the concept of revolution, an overview of the reasons that prepared the collapse of the Ottoman Empire and the Turkish revolution, the disintegration of the Ottoman Empire, the Armistice of Mudros, the situation of the country against the invasions and Mustafa Kemal Pasha's reaction, Mustafa Kemal Pasha's departure to Samsun, organization through congresses, establishment of the National Forces and National Pact, T.M.M. and his handling of the War of Independence, the National Struggle Antil the Battle of Sakarya, the Battle of Sakarya and the Great Ofansife.

**0103101- English- I (3-0)3**

Speaking, listening, comprehension, writing, reading comprehension

**5203101- General Accounting-I (3-1)6**

Basic concepts and accounting system; balance sheet accounts, income statement accounts

**5203103- Introduction to Economics-I (2-0)3**

Basic concepts of economics and economic systems, price theory and price formation, consumption and production theories, market types and firm equilibrium analysis, factor prices and general equilibrium.

**5203105- General Business (3-0)4**

Basic concepts of business, objectives and relations with the environment, classification of enterprises, establishment studies of enterprises, size and capacity, business functions

**5203107- Basic Law (2-0)3**

Legal systems, Turkish legal system, branches and sources of law; Turkish Judicial System; Judicial institutions and types of cases, legal events, the concept of personality, classification and capacity of individuals, the concept of inheritance and legal heirs, property right, subject and scope, debt concept and contract types, independent accounting and financial consultancy legislation.

**5203109- Marketing Principles (2-0)3**

Introduction to marketing, marketing environment, consumer behavior, marketing information systems, target market determination - market segmentation, product management, service and brand management, price and pricing strategies, public relations and promotion, direct marketing.

**0102102 -Atatürk's Principles and Revolution History –II (2-0)2**

The reforms that are the basis of the new Turkish State and its historical origins, the efforts to establish the Republican Regime, the domestic and foreign policy of Mustafa Kemal Atatürk, the transfer of single-party rule in Turkey, the transition to multi-party political life and its results, geopolitics and Turkey's geopolitics. situation, the threat of psychological movement towards university youth. The definition and importance of Kemalism, the formation of the "Atatürkist Thought System" and its basic features, Atatürk and his intellectual life, Atatürk and economics, secularism and religion.

**0103102 - English -II (3-0)3**

To be able to speak in an appropriate environment with correct pronunciation and intonation by using the structures taught, and to be able to understand what one hears in any way.

**5203102- General Accounting-II (3-1)5**

Basic concepts related to inventory transactions; non-accounting and in-accounting inventory studies (balance sheet and income statement accounts), preparation of financial (financial) statements

**5203104- Commercial Law (2-0)2**

Commercial business law; corporate law; securities law.

**Course Code - Course Name (T+U) AKTS**

**5203106- Business Mathematics (2-0) 2**

Percentage calculations; purchase, cost, sales and profit accounts; calculations related to proportional division and companies, mixing, composition and alloy problems; interest accounts, discount.

**5203108- Introduction to Economics-II (2-0)2**

National income and employment, money and monetary policies; foreign trade; economic growth, economic fluctuation and income distribution.

**0112100- Digital Literacy (2-0)3**

Understanding the digital world, taking advantage of its opportunities, using technology effectively and efficiently, being aware of its risks, and being protected from threats and dangers. Information literacy, digital education, effective use of mobile devices and internet (conscious approach to social media, useful applications, basic internet skills such as online information search and safe use), digital rights and responsibilities, information security and privacy in the digital world, protection of consumer rights in the digital environment , fight against fake news, health effects of digital technologies, social asociality.

**0101101- Turkish Language-I (2-0)2**

Spelling rules, punctuation marks (with usage and examples) General information about composition (definition, types, effectiveness, plan and varieties). historical and literary value. Definition and types of language. Grammar and its parts. The historical development of the Turkish language. Language groups in the world and the place of Turkish among them. Types of spoken language, types of written language. sound events; Chat, its definition, features to be considered in the application and examples.

**5203201-Tax Law (3-0)3**

Basic principles of tax law, basic concepts of taxation and taxation procedures; tax administration and its duties; tax offenses and penalties; ways to resolve tax disputes.

**5203203- Cost Accounting (3-1)4**

Basic concepts of cost accounting and classification of costs; cost elements; cost locations and cost distribution methods; cost calculation systems.

**5203205- Corporate Accounting (3-0)3**

Company concept, types and sole proprietorships, characteristics of sole proprietorships and accounting records, capital companies, cooperatives and accounting record

**5203207- Financial Management (2-1)3**

Fundamental concepts of finance and financial analysis tools (rates); working capital management; investment (capital) budgeting and investment decisions; resource cost.

**5203209- Package Programs-I (3-1)4**

Recognizing the accounting package programs, Installing the package programs on the computer. In various package programs; General Accounting module, opening a company, editing accounting receipts, opening transactions, accounting transactions within the period, accounting transactions at the end of the period, editing the Income Statement in package programs, editing the Balance Sheet, preparing the declarations. E-Ledger transactions. Ledger Statement System

**5203211- Construction Accounting (2-0)2**  
Basic Concepts of Construction Contracting and Repair works. Uniform Accounting System in Construction Works, Tax and VAT Applications in Construction Operations. Types of construction, constructions made in the form of commitment, constructions made in the form of build-sell, sample applications.

**0101102- Turkish Language- II (2-0)2**  
Stress and accent types in Turkish; selective emphasis, natural emphasis. Verbs (simple and compound tenses). Verb roots; additional verbs, correspondence letters, letters and their types. Petition, resume. Word, noun and verb roots. Suffixes, affixes and their types; shooting attachments and types. Types of sentences according to their structures, predicates, sequences and meanings. Criticism.

**5203202- Financial Statements Analysis (3-1)5**  
Definition, scope and types of financial analysis; types and arrangement of financial statements; financial analysis techniques.

**5203204- Turkish Tax System (4 -0)4**  
Income tax, Corporate Tax, Real Estate Tax, Inheritance and Gift Tax, Motor Vehicles Tax, Value Added Tax.

**5203206- Package Programs-II (3-1)5**  
Personnel Operations, E-Declaration, Muh-SGK applications. Stock, Current, Invoice, Check-Voucher, Bank, Cash modules. E-Declaration, E-Invoice transactions. Integration processes.

**5203208- Accounting Audit (2-0)3**  
Definition of audit; examination technique and feature; concluding errors and cheats and their forms; valuation and review status of accounts in the business; form of control; form and presentation of the report.

**5203210- Labor and Social Security Law (2-0)2**  
Historical Development, Concepts, Resources and Application Area of Labor Law, Individual Labor Law, Collective Labor Law, Social Security Law and Turkish Social Security System Practice

### ELECTIVE COURSES

**0104101- Physical Education-I (1-1)2**  
The purpose of physical education and sports course, its history, the place and importance of sports in society, types of sports, sports sociology and leisure education, preparation of the organism for sports; warming up, athlete health, physical education and sports in different environments.

**0105101- Music-I (1-1)2**  
Definition of music, its importance in social life, the formation and history of music, orchestral instruments, western music genres, western music composers and their concerts, sample songs from music genres.

**5203010-Banking Operations (2-0)2**  
To provide basic banking concepts, financial instruments used by banks and basic banking areas and applications. To enable them to internalize the concepts related to basic banking transactions and to recognize the documents. To enable them to master the terminology related to banking.

**5203011- Entrepreneurship (2-0)2**  
Conceptual framework of entrepreneurship, approaches, functions, process, entrepreneurial culture, local and international context of entrepreneurship and entrepreneurial ethics, economic dimension of entrepreneurship, business idea development, business plan and its elements.

**5203012 - Statistics (2-0)2**  
Basic concepts; collecting, organizing and presenting data; measures of central tendency and distribution; indexes; probability theory and random variables; regression, trend and correlation

**5203013 - Professional Ethics (2 -0)2**  
To examine the concepts of ethics and morality, to examine ethical systems, to examine the factors that play a role in the formation of morality, to examine professional ethics, to examine the consequences of professional corruption and unethical behaviors in professional life, to examine the concept of social responsibility.

**5203014-Office Programs I (1-1)2**  
word processing program; preparing a worksheet; internet and e-mail

**5203015- Occupational Health and Safety-I (2-0)2**  
The historical development of occupational health and safety in the world and in our country, modern occupational health and safety application principles, the basic principles of occupational health and safety and the importance of safety culture, Occupational Health and Safety Units (ISGB), Joint Health and Safety Unit (OSGB) and Community Health Center. (TSM) establishment, structure and operation, responsibilities, rights and obligations of workplace doctors, occupational safety specialists and other health personnel, the importance of working as a team, relevant legislation.

**0104102- Physical Education-II (1-1)2**  
Beden eğitimi ve sporun insan organizması üzerindeki etkileri, sporcu sağlığı; beslenme, ilk yardım ve rehabilitasyon, sağlık ve antrenman, antrenman prensipleri, spor hukuku, spor felsefesi, yaşam boyu spor. Uygulamalar.

**0105102- Music-II (1-1)2**  
Definition of music, its importance in social life, the formation and history of music, orchestral instruments, western music genres, western music composers and their concerts, sample songs from music genres.

**5203020- Personnel Operations and Accounting (1-1)2**  
Definition and Scope of Personnel Operations, Strategic Importance of Human Resources Management, Job Analysis, Personnel Finding, Selection and Placement, Performance Evaluation, Job Evaluation, Wage Management, Occupational Safety and Health, worker-employer relations, SGK transactions, salary transactions, bonuses and calculation of annual leave fees.

**5203021- Public Finance (2-0)2**  
Definition, Subject, Development and Financial Events of Public Finance, Importance of Public Expenditures, Types and Distinction, Importance, Types and Separation of Public Revenues, Budget, Turkish Budget System, Government Debts, Fiscal Policy.

**5203022- Commercial Information and Documents (1-1)2**  
Invoices, receipts, waybills, expense slips, collection and payment receipts, bank receipts... etc. editing documents and processing them into programs.

**5203023- Business Finance (2-0)2**  
Financial statements and financial planning Financial analysis and financial planning Time value of money, Interest and annuity calculations Bond valuation Stock valuation Discussion of current economic problems within the framework of the information learned in the business finance course, financial structures of businesses and meeting their financing needs.

**5203024- Social and Professional Activities (2-0)2**  
Organizations on society and professional development and the added value it provides.

**5203025-Office Programs-II (1-1)2**

Creating a text file on the computer, text file operations, preparing professional writing on the computer, creating a mathematical and logical file on the computer.

**5203030 Foreign Trade Transactions (1-1)3**

Concepts related to foreign trade, customs, foreign exchange market and exchange regimes, foreign trade theories, documents used in foreign trade transactions, payment methods in foreign trade, customs clearance, foreign exchange legislation.

**5203031- Inventory and Balance (3-0)3**

Transactions and closing procedures that businesses must do at the end of the period.

**5203032- Contact (2-0)2**

Verbal communication, written communication, non-verbal communication, formal communication, informal communication, external communication

**5203033- Research Methods and Techniques (2-0)2**

Choosing research topics, conducting resource research, evaluating research results, converting research results into reports, preparing for presentations, making presentations.

**5203034- Turkish Economy (2-0)2**

The Foundation Years of the Republic of Turkey-Stateism, Development Strategies in Turkey Before the Planned Period: 1923-1929 Period, 1930-1949 Period, 1950-1960 Period and 1960-1980 Period, 24 January 1980 Decisions, Transformation in Economic Policy: Open Growth, 1980 -1990 Period, 1990-2002 Period, 2002 and After, Causes and Effects of the 2008 Global Crisis, Income Distribution in Turkey, Agriculture and Industry Sectors in Turkey, Privatization in Turkey, External Debts, Current Account Deficit Problem, Regarding Turkey Direct Investments, Capital Markets and Energy Sector in Turkey, Developments in the Services Sector

**5203040 International Financing (2-0)3**

Foreign exchange market, international money and capital market; financing of international trade and its risks; Asset and resource management in multinational enterprises.

**5203041- Management Accounting (2-0)3**

Costing, budgeting, cost, profit analysis, financial statement analysis, cost distribution and basic accounting concepts

**5203042- Foreign Trade Transactions Accounting (2-0)3**

Turkish Foreign Trade Regime and Foreign Exchange Legislation; chart of accounts in foreign trade transactions; accounting for foreign exchange, securities and advance transactions; import and export transactions and accounting

**5203043- Accounting Standards (2-0)3**

Purpose of accounting standards, international accounting standards board, development of accounting standards, international accounting standards, accounting of transactions according to accounting standards.

**5203044- Declarations and Notices (2-0)3**

Business Start Notifications, VAT, Withholding, Provisional Tax, Income Tax Corporate Tax Declarations. E-Byn program setup, running and sample applications.

**5203045- Financial Investment Tools (2-0)2**

Types and characteristics of financial markets and financial investment instruments; value, valuation and investment decision in financial investment instruments; management of the portfolio to be formed from financial investment instruments.