

**DESCRIPTION FORM OF COURSE**

Course Code and Name     MAT153 Mathematics – I				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	3	0	3	3	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Yusuf KAÇAR		Mail : yusufkacar@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx</a>			
Aims of Course		To provide basic mathematics knowledge and develop analytical thinking skills.					
Course Learning Outcomes and Competencies		<div>1. Recognizes all number systems. Can perform conversions between number systems. Can solve problems related to number systems.</div> <div>2. Can perform operations with exponential, fractional, and square root numbers.</div> <div>3. Can define polynomials and solve operations involving polynomials.</div> <div>4. Can solve first-degree equations with one or two unknowns. Can find the roots of equations with one or two unknowns.</div> <div>5. Can analyze algebraic expressions, recognize identities, factorize given expressions, and solve inequalities.</div>					
Textbooks and /or Other Required Materials		Veysel ATASOY Genel Matematik, Abp Yayınevi, Trabzon					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>1. Midterm Exam</b>	X	<b>40</b>
	<b>2. Midterm Exam</b>		
	<b>3. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• Natural Numbers, Integers, Rational Numbers, and Decimal Numbers; Exponential Numbers, Radical Numbers.
<b>2</b>	• Natural Numbers, Integers, Rational Numbers, and Decimal Numbers; Exponential Numbers, Radical Numbers.
<b>3</b>	• Natural Numbers, Integers, Rational Numbers, and Decimal Numbers; Exponential Numbers, Radical Numbers.
<b>4</b>	• Algebraic Expressions, Identities, Factoring, and Rational Expressions.
<b>5</b>	• Algebraic Expressions, Identities, Factoring, and Rational Expressions.
<b>6</b>	• First-Degree Equations, Second-Degree Equations and Inequalities, Second-Degree Functions and Their Graphs.
<b>7</b>	• First-Degree Equations, Second-Degree Equations and Inequalities, Second-Degree Functions and Their Graphs.
<b>8</b>	• Midterm Exam
<b>9</b>	• Basic Geometric Relations, Angles and Area in Triangles, Angles and Area in Some Polygons Other than Triangles, Circle-related Relations, Area and Volume Calculations for Some Basic Solid Figures.
<b>10</b>	• Basic Geometric Relations, Angles and Area in Triangles, Angles and Area in Some Polygons Other than Triangles, Circle-related Relations, Area and Volume Calculations for Some Basic Solid Figures.
<b>11</b>	• Basic Geometric Relations, Angles and Area in Triangles, Angles and Area in Some Polygons Other than Triangles, Circle-related Relations, Area and Volume Calculations for Some Basic Solid Figures.
<b>12</b>	• Trigonometric Relations, Trigonometric Operations, Trigonometric Expressions and Operations in Triangles.
<b>13</b>	• Probability Theorem, Combination, Permutation.
<b>14</b>	• Practice Examples

**DESCRIPTION FORM OF COURSE**

<b>Course Code and Name: AIT101 Atatürk’s First and Revolution History-I</b>				<b>Program: Finance</b>			
<b>Semester</b>	<b>Theory</b>	<b>Prac.</b>	<b>Total</b>	<b>Credits</b>	<b>ECTS</b>	<b>Language of Course</b>	<b>Course Type Compulsory/Elective</b>
Fall Semester	2	0	2	2	3	Turkish	Compulsory
<b>Prerequisites of Course</b>		There are no prerequisites.					
<b>Course Instructor</b>		Lecturer Adem KIZKAPAN			<b>Mail :</b> akizkapan@munzur.edu.tr <b>Web :</b> <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/default.aspx</a>		
<b>Aims of Course</b>		It aims to let the student who attends the courses to acquire the ability of classification, description, explanation, analysis of the current social and individual problems in Turkey by taking rationality and science, norms of modernity into account with respect to the Kemalist thought and the Turkish Revolution					
<b>Course Learning Outcomes and Competencies</b>		1.Have knowledge about the developments in European History, and Ottoman modernization 2. Have knowledge about the causes of the Collapse of the Ottoman Empire 3. Have knowledge about the First World War 4. Have knowledge about the Turkish National Struggle 5. Have knowledge about the founding philosophy of the Republic of Turkey.					
<b>Textbooks and /or Other Required Materials</b>		Images/visuals, slides, videos and lecture notes on the course content.					
<b>Method of delivery of the course</b>		Face to face / Online					
<b>Teaching Methods and Techniques</b>		Explanation, Question-Answer					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>4. Midterm Exam</b>	X	<b>40</b>
	<b>5. Midterm Exam</b>		
	<b>6. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Concepts Related to the Revolution
<b>2</b>	Developments in Europe
<b>3</b>	Ottoman Political Life
<b>4</b>	Political Developments Before World War I
<b>5</b>	World War I and the Ottoman
<b>6</b>	World War I and the Ottoman
<b>7</b>	National Struggle: Preparation Period
<b>8</b>	Midterm
<b>9</b>	Mustafa Kemal Pasha's Passage to Anatolia
<b>10</b>	Congress Period
<b>11</b>	Opening of the Turkish Grand National Assembly
<b>12</b>	National Struggle: Period of Wars
<b>13</b>	Mudanya Armistice
<b>14</b>	Treaty of Lausanne
<b>15</b>	Final exam

**DESCRIPTION FORM OF COURSE**

Course Code and Name: ENF101.1 Computing				Program: Finance Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	2	0	2	2	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Kürşat ARSLAN		Mail : kursatarslan@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/bilgisayarTekno/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/bilgisayarTekno/Pages/akadro.aspx</a>			
Aims of Course		To promote the use of Information Technologies, improve computer literacy, and provide experience in operating systems, computer hardware, input-output devices, word processing, spreadsheets, and presentation preparation.					
Course Learning Outcomes and Competencies		<div>1. Will recognize fundamental concepts of Information Technologies in detail</div> <div>2. Will understand hardware and software components of a computer system in detail</div> <div>3. Will be proficient at a basic level in the purpose and use of operating systems</div> <div>4. Will be able to use a word processor software to meet professional needs</div> <div>5. Will be able to use spreadsheet software to meet professional needs</div> <div>6. Will be able to use presentation software to meet professional needs</div>					
Textbooks and /or Other Required Materials		Instructor’s notes					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation, practice, analysis					

		If yes, please mark (X)	Percentage (%) Contribution to the Overall Average
	<b>1. Midterm Exam</b>	X	<b>40</b>
	<b>2. Midterm Exam</b>		

<b>Evaluation Criteria</b>	<b>3. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Definition and Historical Development of Computers
<b>2</b>	Computer hardware components
<b>3</b>	Input Devices
<b>4</b>	Output Devices
<b>5</b>	System and Application Software
<b>6</b>	Operating Systems
<b>7</b>	Utility Programs
<b>8</b>	Midterm Exam
<b>9</b>	Windows Operating System
<b>10</b>	Introduction to and basic usage of Microsoft Office Word
<b>11</b>	Data entry and formatting in Word; document editing and adding images, tables, etc.
<b>12</b>	Introduction to and usage of Microsoft PowerPoint; slide design and special animations
<b>13</b>	Introduction to and basic usage of Microsoft Office Excel
<b>14</b>	Data entry and formatting in Excel; use of formulas, functions, and charts in spreadsheets
<b>15</b>	Final exam

**DESCRIPTION FORM OF COURSE**

Course Code and Name: TRD101 Turkish Language-I				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Mehmet DEMİRBAĞ			Mail : mdemirbag@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/default.aspx		
Aims of Course		It aims to show students the characteristics and rules of the Turkish Language with examples; to provide them with the skills and habits of expressing their feelings, thoughts, plans, impressions, observations, and experiences correctly and effectively in words and writing; to develop their vocabulary through written and spoken texts; to teach them the rules of correctly understanding the texts they read or the programs they listen to; and to develop their language skills, which are the basis of communication between individuals and masses.					
Course Learning Outcomes and Competencies		1. Will be able to have general information about the concept of language. 1.1. Definition and birth of language; culture, thought and communication. 1.2. Understands the differences between written language and spoken language. 2. Will be able to gain correct and planned writing skills. 2.1. Learns the details of paper layout and paragraph information. 2.2. Gains competence in written communication by doing writing studies. 3. Will be able to have information about spelling rules and punctuation marks. 3.1. Uses punctuation marks correctly in the text. 3.2. Eliminates ambiguity in written communication by learning the details of spelling rules. 4. Will be able to have general information about the rules of petition. 4.1. Learns how to write a petition correctly. 4.2. Applies the rules in official correspondence.					
Textbooks and /or Other Required Materials		Images/visuals, slides, videos and lecture notes on the course content.					
Method of delivery of the course		Face to face / Online					
Teaching Methods and Techniques		Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work					

		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
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<b>Evaluation Criteria</b>	<b>7. Midterm Exam</b>	X	<b>40</b>
	<b>8. Midterm Exam</b>		
	<b>9. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Definition and Function of Language
<b>2</b>	Languages/Birth of Language
<b>3</b>	Written Language and Spoken Language
<b>4</b>	Paper Layout and Paragraph Information
<b>5</b>	Paragraph Plan
<b>6</b>	Writing and Writing Plan
<b>7</b>	Writing Practices
<b>8</b>	Midterm
<b>9</b>	Writing Rules
<b>10</b>	Writing Rules
<b>11</b>	Punctuation Marks
<b>12</b>	Punctuation Marks
<b>13</b>	Petition
<b>14</b>	Writing Studies
<b>15</b>	Final exam



**DESCRIPTION FORM OF COURSE**

Course Code and Name: YDİ131 Foreign Language 1				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring	2	0	2	2	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Suat ARSLANOĞLU		Mail : suatarсланoglu@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/default.aspx			
Aims of Course		The objective is to equip students with a solid understanding of English grammar and vocabulary, and to facilitate their practical application in everyday contexts.					
Course Learning Outcomes and Competencies		1. The student will learn the tenses used in English. 2. The student will be able to engage in English dialogues and use the tenses they have learned. 3. The student will be able to read English texts. 3.1. They will read and interpret English stories. 3.2. They will read English newspaper articles and translate them into Turkish.					
Textbooks and /or Other Required Materials		Images/visuals, slides, videos and lecture notes on the course content.					
Method of delivery of the course		Online					
Teaching Methods and Techniques		Explanation, Question-Answer,					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>10. Midterm Exam</b>	X	<b>40</b>
	<b>11. Midterm Exam</b>		
	<b>12. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• Present Form of “to be”
<b>2</b>	• Subject Pronouns, Countries and Nationalities
<b>3</b>	• Family Members, Possessive Adjectives
<b>4</b>	• Possessive Case, Have got / Has got, Descriptive Adjectives
<b>5</b>	• Singular and Plural Nouns, <i>a/an</i> , Demonstratives (This/That/These/Those), Countable and Uncountable Nouns
<b>6</b>	• Quantifiers: Some, Any, How much, How many
<b>7</b>	• Revision
<b>8</b>	• Midterm Exam
<b>9</b>	• Parts of the House and Furniture, There is / There are, Prepositions of Place, Can / Can’t
<b>10</b>	• Telling the Time, Days and Months, Prepositions of Time
<b>11</b>	• The Simple Present Tense
<b>12</b>	• Adverbs of Frequency, Object Pronouns
<b>13</b>	• Reading, Analyzing, Interpreting, and Evaluating English Texts
<b>14</b>	• General Revision
<b>15</b>	• End-of-Term Examination

**DESCRIPTION FORM OF COURSE**

Course Code and Name: M107 Financial Accounting – I				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	4	0	4	4	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Songül UMUD		Mail : syilmaz@munzur.edu.tr Web : <a href="http://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/kimya/Pages/akadro.aspx">www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/kimya/Pages/akadro.aspx</a>			
Aims of Course		To introduce the fundamental concepts of accounting and the Generally Accepted Accounting Principles (GAAP) that guide accounting practices. To explain the Uniform Chart of Accounts and its operation through examples.					
Course Learning Outcomes and Competencies		1. Can explain the basic terms, concepts, and techniques used in accounting. 2. Can record financial transactions using the double-entry bookkeeping method in accordance with Generally Accepted Accounting Principles (GAAP). 3. Can prepare a classified balance sheet and a multi-step income statement based on trial balance data.					
Textbooks and /or Other Required Materials		Prof. Dr. Orhan Sevilengül, <i>Financial Accounting</i> , Gazi Publishing House					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>13. Midterm Exam</b>	X	<b>40</b>
	<b>14. Midterm Exam</b>		
	<b>15. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		

	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>
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<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• Basic concepts related to business and accounting (fundamental accounting concepts, balance sheet, income statement, account concept, chart of accounts)
<b>2</b>	• Books and documents used in accounting
<b>3</b>	• Concept of account, rules of operation, and recording methods
<b>4</b>	• Accounting for merchandise transactions
<b>5</b>	• Accounting for value-added tax (VAT) transactions
<b>6</b>	• Tracking movements of cash and cash equivalents
<b>7</b>	• Accounting for receivables with and without promissory notes
<b>8</b>	• <b>Midterm Exam</b>
<b>9</b>	• Accounting for financial and commercial liabilities
<b>10</b>	• Transactions related to fixed assets and depreciation practices
<b>11</b>	• Cost accounting method 7/A and related accounting records
<b>12</b>	• Cost accounting method 7/B and related accounting records
<b>13</b>	• Preparation of trial balances (preliminary and final)
<b>14</b>	• Preparation of trial balances (preliminary and final) ( <i>repeated topic – optionally omit or combine</i> )

**DESCRIPTION FORM OF COURSE**

Course Code and Name: M105 Introduction to Economics I				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	3	0	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Habib UMUD		Mail : humud@munzur.edu.tr Web : <a href="http://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/kimya/Pages/akadro.aspx">www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/kimya/Pages/akadro.aspx</a>			
Aims of Course		The student is expected to recognize the fundamental concepts of economics, analyze the behavior of microeconomic units (individuals and firms), and understand how prices are determined in goods and services markets as well as in factor markets. Additionally, the student will comprehend the theoretical foundations of macroeconomics, grasp the structure and functioning of the economy at a macro level, and understand aggregate economic indicators and relationships.					
Course Learning Outcomes and Competencies		1 Recognizes the basic concepts of economics, compares economic organization and different economic systems. 2 Analyzes the formation of demand and supply levels within the framework of price theory, and learns the concepts and types of demand and supply elasticity. 3 Performs consumer equilibrium analysis within the framework of utility theory, and analyzes types of costs and firm equilibrium within the framework of cost theory. 4 Understands price formation and equilibrium in the market, classifies market types, and conducts profitability analysis based on market structure. 5 Analyzes the factors of production and the markets for production factors.					
Textbooks and /or Other Required Materials		Tümay Ertek, Temel Ekonomi, Ekin Yayınevi					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>16. Midterm Exam</b>	X	<b>40</b>
	<b>17. Midterm Exam</b>		
	<b>18. Midterm Exam</b>		

	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• <b>Economics as a Science and Basic Economic Concepts</b>
<b>2</b>	• <b>Fundamental Dynamics of Economic Activity</b>
<b>3</b>	• <b>Organization of the Economy and Economic Systems</b>
<b>4</b>	• <b>Formation of Demand and Supply Levels within Price Theory</b>
<b>5</b>	• <b>Formation of Demand and Supply Levels within Price Theory</b> ( <i>repeated topic – merged</i> )
<b>6</b>	• <b>Consumer Equilibrium Analysis within Utility Theory; Cost Types and Firm Equilibrium Analysis within Cost Theory</b>
<b>7</b>	• <b>Consumer Equilibrium Analysis within Utility Theory; Cost Types and Firm Equilibrium Analysis within Cost Theory</b> ( <i>repeated topic – merged</i> )
<b>8</b>	• <b>Midterm Exam</b>
<b>9</b>	• <b>Price Formation and Market Equilibrium; Market Structures and Profitability Analysis by Market Type</b>
<b>10</b>	• <b>Price Formation and Market Equilibrium; Market Structures and Profitability Analysis by Market Type</b> ( <i>repeated topic – merged</i> )
<b>11</b>	• <b>Factors of Production and Factor Markets</b>
<b>12</b>	• <b>Factors of Production and Factor Markets</b> ( <i>repeated topic – merged</i> )
<b>13</b>	• <b>Applied Problem Solving / Case Studies</b>
<b>14</b>	• <b>General Review</b>

**DESCRIPTION FORM OF COURSE**

Course Code and Name: M109 Basic Concepts of Law				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	3	0	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Yavuz ATASOY		Mail : yavuzatasoy@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx			
Aims of Course		This course aims to equip students with a comprehensive understanding of the definition of law and the principal legal systems worldwide. It covers both written and unwritten legal norms, the fundamental characteristics of legal rules, the various branches of law, as well as the concept of rights and related subjects.					
Course Learning Outcomes and Competencies		1. Possess the necessary legal knowledge required for associate degree education in the social sciences. 2. Learn the fundamental concepts of law. 3. Understand individual rights and freedoms in daily life. 4. Learn about legal entities and their legal characteristics.					
Textbooks and /or Other Required Materials		Kemal Gözler, <i>Basic Concepts of Law</i> , Ekin Publishing House					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>19. Midterm Exam</b>	X	<b>40</b>
	<b>20. Midterm Exam</b>		
	<b>21. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		

	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>
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<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	<ul style="list-style-type: none"> <li>• Definition of law, comparison with other social order rules, various meanings of law, and major legal systems worldwide</li> </ul>
<b>2</b>	<ul style="list-style-type: none"> <li>• The concept of sanction in law, types, and examples</li> </ul>
<b>3</b>	<ul style="list-style-type: none"> <li>• Sources of law: written and unwritten sources; detailed examination of the Constitution, laws, regulations, bylaws, judicial precedents, doctrine, and customary law concepts with examples</li> </ul>
<b>4</b>	<ul style="list-style-type: none"> <li>• Distinction between public law and private law, and mixed branches of law. Sub-branches of public law including constitutional law, administrative law, criminal law, and procedural law</li> </ul>
<b>5</b>	<ul style="list-style-type: none"> <li>• Study of private law sub-branches, with a detailed focus on civil law, particularly personal law and family law</li> </ul>
<b>6</b>	<ul style="list-style-type: none"> <li>• Examination of civil law sub-branches such as inheritance law and property law</li> </ul>
<b>7</b>	<ul style="list-style-type: none"> <li>• Study of private law sub-branches including law of obligations and commercial law</li> </ul>
<b>8</b>	<ul style="list-style-type: none"> <li>• <b>Midterm Exam</b></li> </ul>
<b>9</b>	<ul style="list-style-type: none"> <li>• Examination of mixed branches of law</li> </ul>
<b>10</b>	<ul style="list-style-type: none"> <li>• Characteristics of written legal rules and the application of laws concerning place, time, and meaning; judicial discretion and the concept of judicial law-making</li> </ul>
<b>11</b>	<ul style="list-style-type: none"> <li>• Examination of the Turkish judicial system: duties of high judicial bodies, features of judicial branches, and court organization</li> </ul>
<b>12</b>	<ul style="list-style-type: none"> <li>• Concept of rights, types of rights, and study of public and private rights</li> </ul>
<b>13</b>	<ul style="list-style-type: none"> <li>• Acquisition and loss of rights; concepts of legal facts, legal acts, and legal transactions with examples</li> </ul>
<b>14</b>	<ul style="list-style-type: none"> <li>• Definition of law, comparison with other social order rules, various meanings of law, and major legal systems worldwide</li> </ul>



**DESCRIPTION FORM OF COURSE**

Course Code and Name: MAL101 Introduction to Public Finance				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	3	0	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Yavuz ATASOY		Mail : yavuzatasoy@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx			
Aims of Course		The aim of this course is to teach the role of the public sector in the overall economy and the concepts and theories related to public services and public expenditures, to develop the ability to analyze them, and to provide detailed knowledge and interpretation of public revenues, the concept of taxation, its theories and techniques, as well as the budget.					
Course Learning Outcomes and Competencies		6. To identify the causes of market failure and the conditions for efficiency 7. To analyze the reasons and forms of government intervention in the economy 8. To provide examples of the theory of public goods and the types and characteristics of public goods 9. To explain the various views related to the definition of public expenditures 10. To analyze the theories developed to explain the growth of public expenditures 11. To interpret the economic and social effects of public expenditures 12. To explain public revenues, their types, theories, and the budget 13. To define and evaluate the concepts related to taxation 14. To have the knowledge to compare different types of taxes					
Textbooks and /or Other Required Materials		Altay, A. Kamu Maliyesi. Ankara. Seçkin Yayıncılık					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>22. Midterm Exam</b>	X	<b>40</b>
	<b>23. Midterm Exam</b>		
	<b>24. Midterm Exam</b>		

	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	<b>General Explanations Regarding the Science of Public Finance</b>
<b>2</b>	<b>Reasons and Forms of Government Intervention in the Economy:</b> Characteristics and functioning of the public economy.
<b>3</b>	<b>Theory of Public Goods:</b> Characteristics of public goods, the concept and types of externalities; supply, demand, and pricing of public goods.
<b>4</b>	<b>Definition and Scope of Public Expenditures:</b> Views on public expenditures and their characteristics.
<b>5</b>	<b>Growth of Public Expenditures:</b> Causes and approaches explaining the increase in public spending; the issue of scope and limits in public expenditures.
<b>6</b>	<b>Classification of Public Expenditures:</b> Various classification methods; types of real and transfer expenditures.
<b>7</b>	<b>Efficiency in Public Expenditures:</b> Economic effects of public expenditures: full employment, price stability, multiplier and accelerator effects.
<b>8</b>	<b>Midterm Exam</b>
<b>9</b>	<b>Scope and Types of Public Revenues.</b> <b>Theoretical Foundations of Taxation:</b> Rationalist-individualist view of the state, organic-collectivist view of the state.
<b>10</b>	<b>Basic Concepts Related to Taxation:</b> Subject, taxpayer, taxable event, exemptions and exclusions, tax base, tax rate, assessment. <b>Taxation Techniques:</b> Measures applied to the tax base, tax collection and payment methods.
<b>11</b>	<b>Taxpaying Ability:</b> Concept and determining economic factors. <b>Classification of Taxes.</b> <b>Principles of Taxation and Their Development.</b>
<b>12</b>	<b>Concept of Tax Burden and Tax Shifting.</b> Reactions to taxation, limits of taxation, and tax systems.
<b>13</b>	<b>Types of Taxes:</b> Taxes on income: concept and taxation techniques. Taxes on expenditures and taxes on wealth. <b>Economic and social effects of taxes.</b>
<b>14</b>	<b>Other Types of Public Revenues and Borrowing.</b> <b>Budget:</b> Definition and scope.

**DESCRIPTION FORM OF COURSE**

Course Code and Name: M104 Constitutional Law				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	3	0	3	3	4	Türkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Yavuz ATASOY		Mail : yavuzatasoy@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx			
Aims of Course		To learn the historical and intellectual background of Turkish Constitutional Law; to understand the regime of fundamental rights and freedoms.					
Course Learning Outcomes and Competencies		1 Gains in-depth knowledge of the fundamental principles of Turkish Constitutional Law. 2 Understands the importance of constitutional rules in the functioning of the state organization in Turkey. 3 Acquires the ability to apply constitutional principles and rules to various legal issues encountered in professional life. 4 Learns the regime of fundamental rights and freedoms, as well as their protection mechanisms, within a comparative law framework. 5 Is able to critically examine Constitutional Court decisions, particularly those related to fundamental rights and freedoms. 6 Develops the ability to access written and electronic resources on constitutional law.					
Textbooks and /or Other Required Materials		Erdoğan Teziç, Anayasa Hukuku, Beta yay., İstanbul					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

		If yes, please mark (X)	Percentage (%) Contribution to the Overall Average
	<b>25. Midterm Exam</b>	X	<b>40</b>
	<b>26. Midterm Exam</b>		

<b>Evaluation Criteria</b>	<b>27. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• <b>Introduction Class:</b> Overview of the course content and the field of Turkish Constitutional Law
<b>2</b>	• <b>Theories of Constitutional Development – I</b> a) Traditionalist Constitutional Theories b) Kemalist Constitutional Theories
<b>3</b>	• <b>Theories of Constitutional Development – II</b> a) Populist Constitutional Theories b) Socialist Constitutional Theories
<b>4</b>	• <b>The Evolution and Political Philosophy of the 1982 Constitution</b>
<b>5</b>	• <b>The Republican Regime in the 1982 Constitution: Democratic, Social, Rule of Law State</b>
<b>6</b>	• <b>General Principles of the Republic in the 1982 Constitution: Secularism and Nationalism</b>
<b>7</b>	• <b>General Regime of Fundamental Rights and Freedoms in the 1982 Constitution</b>
<b>8</b>	• <b>Midterm Exam</b>
<b>9</b>	• <b>Freedom of Expression</b>
<b>10</b>	• <b>Case Law Analysis</b>
<b>11</b>	• <b>Freedom of Thought, Religion, and Conscience</b>
<b>12</b>	• <b>Right to Respect for Private Life</b>
<b>13</b>	• <b>Right to a Fair Trial</b>
<b>14</b>	• <b>Political, Economic, and Social Rights, Freedoms, and Duties</b>

**DESCRIPTION FORM OF COURSE**

Course Code and Name: AIT102 Atatürk's First and Revolution History-II				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring	2	0	2	2	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Adem KIZKAPAN			Mail : akizkapan@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/default.aspx</a>		
Aims of Course		Understanding the Turkish National Struggle and Atatürk's Principles and Revolutions					
Course Learning Outcomes and Competencies		1.Have knowledge about Ataturk's reforms 2.Have knowledge about the Turkish Foreign Policy in Ataturk's period 3.Have knowledge about Ataturk's principles 4.Have basic level of knowledge about the political developments in Turkey and the world during and after the Second World War.					
Textbooks and /or Other Required Materials		Images/visuals, slides, videos and lecture notes on the course content.					
Method of delivery of the course		Online					
Teaching Methods and Techniques		Explanation, Question-Answer,					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>28. Midterm Exam</b>	X	<b>40</b>
	<b>29. Midterm Exam</b>		
	<b>30. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Factors as the basis and motives of political modernization: the abolition of the dynasty, The establishment of the Republic, the abolition of the Caliphate. Debates concerning the Dynasty-Caliphate and Republic on the eve of the new state
<b>2</b>	The foundation of the Progressive Republican Party, Sheikh Said Rebellion, declaration of the tranquility law and the attempted assassination of Atatürk.
<b>3</b>	The foundation of the Free Republican Party, The rally of Izmir, closing the party, Menemen and Bursa events.
<b>4</b>	The Constitution of 1924, other constitutions, the developments in the area of law, reforms regarding the regulation of social life and the process of secularization of the Republic of Turkey
<b>5</b>	Reforms related to education and Culture (the Unification of the Education, introduction of the Latin letters, National Schools, establishment of Turkish history and Turkish Language Institutions and their activities, Turkish history thesis, the sun-language theory, 1933 university reform, (the People's Houses)
<b>6</b>	Healthcare developments
<b>7</b>	Izmir Economic Congress, economic policies in the first years of the Republic, the World Economic Depression in 1929 and its reflection on the statist economic policy agenda of Turkey, and the I. Five-Year Development Program.T
<b>8</b>	Midterm
<b>9</b>	Kemalist Thought System, its scope and Principles (republicanism, secularism, nationalism, populism, statism, reformism) and threats to those principles.
<b>10</b>	The Atatürk Era and Turkish Foreign Policy in the Interwar Period I (1923-1930): Turkey's bilateral relations with the European states following the Lausanne Treaty
<b>11</b>	Turkish Foreign Policy in the Interwar Period II (1930-1938)
<b>12</b>	II. World war
<b>13</b>	The second World war and Turkey
<b>14</b>	Developments in the second world war
<b>15</b>	Final exam

**DESCRIPTION FORM OF COURSE**

Course Code and Name: TRD102 Turkish Language-II				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Mehmet DEMİRBAĞ			Mail : mdemirbag@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/default.aspx		
Aims of Course		To teach and/or remind the importance and subtleties of Turkish and to reinforce this with correct Turkish and its resources. In addition, to ensure that students use Turkish more consciously in daily conversations and correspondence throughout the course.					
Course Learning Outcomes and Competencies		1. Will be able to learn information for correct and proper expression. 1.1. Knows the importance of written expression and writes compositions. 1.2. Knows the rules of communication in oral expression. 2. Will be able to comprehend Turkish grammar. 2.1. Knows and applies sound events. 2.2. Understands morphology (root-stem-suffixes). 3. Will be able to analyze words in terms of their structure. 3.1. Develops and changes words. 3.2. Derives new words. 4. Uses the principles and techniques of speaking and discussion. 4.1. Applies Turkish spelling rules in speaking and discussion. 4.2. Can notice and correct expression errors in oral and written expressions.					
Textbooks and /or Other Required Materials		Zeynep Korkmaz ve ark., Türk Dili ve Kompozisyon Bilgileri, 6. Baskı, Ankara: Yargı Yayınevi, 2003. Yusuf Çotuksöken, Türk Dili, c. I-II, Papatya yay., 2003. Akın Önen, Türkçeyi Türkçe Konuşmak (Diksiyon - Spikerlik - Etkili Konuşma), İnkılap Yayınevi, İstanbul, 2007. Mustafa Durmuş, Türk Dili El Kitabı, Grafiker Yay., 2009. Muharrem Ergin, Türk Dil Bilgisi, Bayrak Basım Yayım Tanıtım, İstanbul, İbrahim Delice, Türkçe Sözdizimi, Kitabevi Yay., 2007.					
Method of delivery of the course		Face to face / Online					
Teaching Methods and Techniques		Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work					

		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
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<b>Evaluation Criteria</b>	<b>31. Midterm Exam</b>	X	<b>40</b>
	<b>32. Midterm Exam</b>		
	<b>33. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Punctuation marks (Period, comma, semicolon, colon, exclamation point ...)
<b>2</b>	Spelling rules (Writing of capital letters, numbers, compound words)
<b>3</b>	Spelling rules (Writing of idioms, reduplications, loanwords and foreign proper names)
<b>4</b>	Spelling rules (Writing of abbreviations and some suffixes)
<b>5</b>	Composition (definition, purpose, methods of being successful in composition)
<b>6</b>	Methods in writing composition (formation of supporting and main ideas, planning)
<b>7</b>	Methods in writing composition (paragraph creation, methods of developing thought in paragraph)
<b>8</b>	Midterm Exam
<b>9</b>	Expression characteristics
<b>10</b>	Expression characteristics
<b>11</b>	Expression disorders
<b>12</b>	Types of expression (oral expression)
<b>13</b>	Types of expression (written expression: resume, petition...)
<b>14</b>	Types of expression (written expression: story, novel, theater, poetry...)
<b>15</b>	Final exam



**DESCRIPTION FORM OF COURSE**

Course Code and Name: YDİ132 Foreign Language 2				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring	2	0	2	2	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Suat ARSLANOĞLU		Mail : suatarсланoglu@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/default.aspx			
Aims of Course		This course is designed to provide students with a foundational understanding of English grammar and vocabulary, with an emphasis on their practical use in daily communication.					
Course Learning Outcomes and Competencies		1. The student will learn the tenses used in English. 2. The student will be able to construct English dialogues and use the tenses they have learned appropriately. 3. The student will be able to read English texts. 3.1. They will read and interpret English short stories. 3.2. They will read English newspaper articles and translate them into Turkish.					
Textbooks and /or Other Required Materials		Images/visuals, slides, videos and lecture notes on the course content.					
Method of delivery of the course		Online					
Teaching Methods and Techniques		Explanation, Question-Answer,					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>34. Midterm Exam</b>	X	<b>40</b>
	<b>35. Midterm Exam</b>		
	<b>36. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• <b>The Present Continuous Tense</b>
<b>2</b>	• <b>Weather, Seasons, and Clothing Vocabulary</b>
<b>3</b>	• <b>The Present Simple vs. the Present Continuous Tense</b>
<b>4</b>	• <b>Past Form of “to be”</b>
<b>5</b>	• <b>The Past Simple Tense with Regular Verbs</b>
<b>6</b>	• <b>The Past Simple Tense with Irregular Verbs</b>
<b>7</b>	• <b>Revision</b>
<b>8</b>	• <b>Midterm Exam</b>
<b>9</b>	• <b>The Past Continuous Tense</b>
<b>10</b>	• <b>Comparative Forms of Adjectives</b>
<b>11</b>	• <b>Superlative Forms of Adjectives</b>
<b>12</b>	• <b>Giving Advice Using Should / Shouldn’t</b>
<b>13</b>	• <b>The Future Tense (will)</b>
<b>14</b>	• <b>The Future Tense (be going to)</b>
<b>15</b>	• <b>End-of-Term Examination</b>

**DESCRIPTION FORM OF COURSE**

Course Code and Name: M108 Public Administration				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	3	0	3	3	4	Türkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Yavuz ATASOY		Mail : yavuzatasoy@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx			
Aims of Course		<p>This course aims to provide a comprehensive introduction to public administration in Turkey. The course is structured in three main parts: history, structure, and current dynamics.</p> <p>Firstly, it explores the transformation of public administration over a long historical period, beginning with the late Ottoman Empire, continuing through the establishment of the Republic of Turkey, and culminating in the current presidential system.</p> <p>Secondly, the course examines the current structure of public administration in Turkey. This analysis begins with constitutional principles and includes the presidency, ministries, civil administration, local governments, and public institutions. The roles, authorities, functions, and positions of each institution within the administrative system will be analyzed in depth.</p> <p>Thirdly, the course offers a thematic examination of the current dynamics of public administration in Turkey. It discusses the impact of the reform agenda shaped by New Public Management and governance, including decentralization, privatization, public-private partnerships, and developments such as e-government, and their effects on the functioning of public administration.</p> <p>Adopting an interdisciplinary approach, the course situates the administrative apparatus within the broader context of political science, economics, sociology, administrative law, and history. Understanding public administration requires a historical analysis of domestic and international political dynamics, the legal system, the market, and society. It is also essential to consider the transformation of the discipline of public administration through management and governance debates.</p>					
Course Learning Outcomes and Competencies		<p>1 Understand, define, and explain key concepts, theories, and approaches in public administration.</p> <p>2 Identify and explain the fundamental laws, institutions, processes, and actors involved in the functioning of public administration in Turkey.</p> <p>3 Demonstrate advanced knowledge of the historical development of public administration in Turkey.</p> <p>4 Understand the interdisciplinary relationships between public administration and related fields such as political science, sociology, economics, and administrative law.</p>					
Textbooks and /or Other Required Materials		Kemal Gözler, <i>The Administrative Structure of Turkey</i> , Ekin Publishing House					
		Face to face, Online					

<b>Method of delivery of the course</b>	
<b>Teaching Methods and Techniques</b>	Explanation, question-answer, presentation

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>37. Midterm Exam</b>	X	<b>40</b>
	<b>38. Midterm Exam</b>		
	<b>39. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• Introduction
<b>2</b>	• Empire
<b>3</b>	• Republic
<b>4</b>	• Presidency
<b>5</b>	• Constitutional Foundations of Public Administration
<b>6</b>	• General Administration: Central Organization
<b>7</b>	• General Administration: Provincial Organization
<b>8</b>	• Midterm Exam
<b>9</b>	• Decentralized Administrative Organizations
<b>10</b>	• Local Governments
<b>11</b>	• New Public Management and Governance
<b>12</b>	• Public Services: Privatization, Public-Private Partnerships, and E-Government
<b>13</b>	• Public Personnel Management and Ethics
<b>14</b>	• Public Finance

**DESCRIPTION FORM OF COURSE**

<b>Course Code and Name: M110 Financial Accounting II</b>				<b>Program: Finance</b>			
<b>Semester</b>	<b>Theory</b>	<b>Prac.</b>	<b>Total</b>	<b>Credits</b>	<b>ECTS</b>	<b>Language of Course</b>	<b>Course Type Compulsory/Elective</b>
Spring Semester	4	0	4	4	4	Turkish	Compulsory
<b>Prerequisites of Course</b>		There are no prerequisites.					
<b>Course Instructor</b>		Lecturer Songül UMUD		<b>Mail :</b> syilmaz@munzur.edu.tr <b>Web :</b> <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx</a>			
<b>Aims of Course</b>		This course covers the activities and adjustments required to ensure that the information in the accounting information system—and therefore the basic financial statements—accurately represent the true financial condition of the business.					
<b>Course Learning Outcomes and Competencies</b>		1. Acquire the fundamental theoretical knowledge and skills necessary for performing end-of-period accounting transactions. 2. Gain essential knowledge and skills for preparing year-end financial statements. 3. Understand the legal regulations related to end-of-period accounting transactions. 4. Comprehend the role and importance of end-of-period accounting transactions within the overall accounting process.					
<b>Textbooks and /or Other Required Materials</b>		Prof. Dr. Orhan Sevilengül, <i>Financial Accounting</i> , Gazi Publishing House					
<b>Method of delivery of the course</b>		Face to face, Online					
<b>Teaching Methods and Techniques</b>		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>40. Midterm Exam</b>	X	<b>40</b>
	<b>41. Midterm Exam</b>		
	<b>42. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• General Information on Inventory
<b>2</b>	• Types, Stages, and Timing of Inventory
<b>3</b>	• General Information on Valuation; Valuation According to the Turkish Commercial Code (T.T.K.), Tax Procedure Law (V.U.K.), and Capital Markets Law (S.P.K.)
<b>4</b>	• Inventory and Valuation of Assets – Part 1
<b>5</b>	• Inventory and Valuation of Assets – Part 2
<b>6</b>	• Inventory and Valuation of Assets – Part 3
<b>7</b>	• Inventory and Valuation of Liabilities – Part 1
<b>8</b>	• <b>Midterm Exam</b>
<b>9</b>	• Inventory and Valuation of Liabilities – Part 2
<b>10</b>	• Inventory and Valuation of Equity
<b>11</b>	• Inventory and Valuation of Income Accounts
<b>12</b>	• Inventory and Valuation of Expense Accounts
<b>13</b>	• Preparation of Year-End Financial Statements
<b>14</b>	• Case Studies

**DESCRIPTION FORM OF COURSE**

Course Code and Name: M112 Macroeconomics				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	3	0	3	3	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Habib UMUD		Mail : humud@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx</a>			
Aims of Course		The objective of the course is to equip students with a thorough understanding of the fundamental concepts and analytical methods of macroeconomics, thereby enabling them to comprehend macroeconomic structures and fluctuations observed in everyday life.					
Course Learning Outcomes and Competencies		1. Understand key macroeconomic concepts such as national income, aggregate supply, aggregate demand, inflation, and unemployment. 2. Model the functioning of the economy in both the short and long run. 3. Analyze and interpret developments in the contemporary global economy. 4. Comprehend the dynamics of economic activities.					
Textbooks and /or Other Required Materials		Prof. Dr. Tümay Ertek, <i>Fundamentals of Economics</i>					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

Evaluation Criteria		If yes, please mark (X)	Percentage (%) Contribution to the Overall Average
	43. Midterm Exam	X	40
	44. Midterm Exam		
	45. Midterm Exam		
	Oral Exam		
	Practical Exam (Lab, Project etc.)		

	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>
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<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• Macroeconomics and Basic Concepts in Macroeconomics
<b>2</b>	• Financial Markets and Expectations
<b>3</b>	• Expectations, Consumption, and Investment
<b>4</b>	• Expectations, Output, and Policy
<b>5</b>	• Financial Markets and Open Economy
<b>6</b>	• Goods Markets in an Open Economy
<b>7</b>	• Output, Interest Rate, and Exchange Rate
<b>8</b>	• <b>Midterm Exam</b>
<b>9</b>	• Exchange Rate Regimes
<b>10</b>	• Fiscal Policies
<b>11</b>	• Monetary Policies
<b>12</b>	• International Trade
<b>13</b>	• International Finance
<b>14</b>	• Stabilization Policies and Fiscal Instruments



**DESCRIPTION FORM OF COURSE**

Course Code and Name MAL102 General Business				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	3	0	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Songül UMUD		Mail : syilmaz@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx			
Aims of Course		To provide students with general knowledge about businesses and to teach the fundamental functions of business operations.					
Course Learning Outcomes and Competencies		15. To ensure that students have knowledge of the basic concepts of business administration 16. To acquire general knowledge about the objectives, establishment, and growth of businesses 17. To understand the business and its environment 18. To comprehend business functions and their interrelationships 19. To evaluate the environmental, social, and governance impacts of businesses					
Textbooks and /or Other Required Materials		Mehmet Şerif Şimşek, Genel İşletmecilik, Beta Yayınları					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>46. Midterm Exam</b>	X	<b>40</b>
	<b>47. Midterm Exam</b>		
	<b>48. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Business Science and Its Historical Development
<b>2</b>	Basic Concepts Related to Business
<b>3</b>	The Business Environment
<b>4</b>	Objectives and Classification of Businesses
<b>5</b>	Growth and Merger Strategies in Businesses
<b>6</b>	The Management Function in Businesses
<b>7</b>	The Marketing Function in Businesses
<b>8</b>	Midterm Exam
<b>9</b>	The Production Function in Businesses
<b>10</b>	The Finance Function in Businesses
<b>11</b>	The Human Resources and Public Relations Function in Businesses
<b>12</b>	The Research and Development (R&D) Function in Businesses
<b>13</b>	Environmental and Social Responsibilities of Businesses
<b>14</b>	Quality Processes and Business Ethics in Businesses

**DESCRIPTION FORM OF COURSE**

Course Code and Name    MAT154 Mathematics II				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	3	0	3	3	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Yusuf KAÇAR		Mail : yusufkacar@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx</a>			
Aims of Course		To provide students with detailed knowledge about sequences and series, and to develop the ability to use the concepts of limit, continuity, partial derivatives, and double integrals in multivariable functions.					
Course Learning Outcomes and Competencies		20. Students will learn to apply integration techniques. 21. Students will learn to calculate definite integrals. 22. Students will learn to calculate area, volume, and length using definite integrals.					
Textbooks and /or Other Required Materials		Salih Çelik ve Sultan Çelik, Matematik Analiz 1, Birsen Yayınevi					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>49. Midterm Exam</b>	X	<b>40</b>
	<b>50. Midterm Exam</b>		
	<b>51. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		

	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>
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<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	<ul style="list-style-type: none"> <li>• <b>Indefinite Integral, Integration Table, Riemann Sums, Definite Integral, Properties of Definite Integral</b> (Belirsiz ve belirli integrallerin tanımı, Riemann toplamları, belirli integralin temel özellikleri)</li> </ul>
<b>2</b>	<ul style="list-style-type: none"> <li>• <b>Integration Techniques: Substitution Method, Integration by Parts, Trigonometric Integrals</b> (Yerine koyma, kısmi integrasyon, trigonometrik integraller)</li> </ul>
<b>3</b>	<ul style="list-style-type: none"> <li>• <b>Reduction Formulas, Trigonometric Variable Transformations</b> (İndirgeme formülleri ve trigonometrik değişken dönüşümleri)</li> </ul>
<b>4</b>	<ul style="list-style-type: none"> <li>• <b>Applications of Definite Integrals: Calculating Areas Between Curves, Areas of Plane Regions</b> (Düzlem bölgelerin alan hesaplamaları, iki eğri arasındaki alan)</li> </ul>
<b>5</b>	<ul style="list-style-type: none"> <li>• <b>Volumes of Solids of Revolution (Disk Method, Washer Method, Cylindrical Shell Method)</b> (Dönel cisimlerin hacimlerinin hesaplanması: disk, pul ve silindirik kabuk yöntemleri)</li> </ul>
<b>6</b>	<ul style="list-style-type: none"> <li>• <b>Arc Length, Surface Areas of Revolution, Improper Integrals (Type I and Type II)</b> (Yay uzunluğu, dönel yüzey alanları, genelleştirilmiş (improper) integraller)</li> </ul>
<b>7</b>	<ul style="list-style-type: none"> <li>• <b>Infinite Series, Geometric Series, nth Term Test for Divergence, Combining Terms, Integral Test, p-Series, Harmonic Series, Comparison Tests, Limit Comparison Test</b> (Sonsuz seriler, geometrik seriler, terim testi, integral testi, p serisi, harmonik seri, karşılaştırma testleri)</li> </ul>
<b>8</b>	<ul style="list-style-type: none"> <li>• <b>Ratio Test, Root Test, Alternating Series, Alternating Series Test (Leibniz Test), Absolute and Conditional Convergence</b> (Oran testi, kök testi, alterne seriler ve yakınsaklık türleri)</li> </ul>
<b>9</b>	<ul style="list-style-type: none"> <li>• <b>Term-by-Term Differentiation and Integration Theorems, Taylor and Maclaurin Series, nth Order Taylor Polynomial, Convergence of Taylor Series, Taylor's Theorem and Formula</b> (Terim terime türev ve integral, Taylor ve Maclaurin serileri, Taylor polinomu ve yakınsaklığı)</li> </ul>
<b>10</b>	<ul style="list-style-type: none"> <li>• <b>Applications of Taylor Series</b> (Taylor serilerinin uygulamaları)</li> </ul>
<b>11</b>	<ul style="list-style-type: none"> <li>• <b>Indefinite Integral, Integration Table, Riemann Sums, Definite Integral, Properties of Definite Integral</b> (Belirsiz ve belirli integrallerin tanımı, Riemann toplamları, belirli integralin temel özellikleri)</li> </ul>
<b>12</b>	<ul style="list-style-type: none"> <li>• <b>Integration Techniques: Substitution Method, Integration by Parts, Trigonometric Integrals</b> (Yerine koyma, kısmi integrasyon, trigonometrik integraller)</li> </ul>
<b>13</b>	<ul style="list-style-type: none"> <li>• <b>Reduction Formulas, Trigonometric Variable Transformations</b> (İndirgeme formülleri ve trigonometrik değişken dönüşümleri)</li> </ul>
<b>14</b>	<ul style="list-style-type: none"> <li>• <b>Applications of Definite Integrals: Calculating Areas Between Curves, Areas of Plane Regions</b> (Düzlem bölgelerin alan hesaplamaları, iki eğri arasındaki alan)</li> </ul>

**DESCRIPTION FORM OF COURSE**

Course Code and Name: GŞ201 Entrepreneurship I				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	2	0	2	2	4	Türkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Nida Platin		Mail : nidaplatin@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx			
Aims of Course		The course begins with the treatment of entrepreneurship in economic literature and a brief historical overview. It covers the entire process of transforming a business idea into a successful enterprise. The course examines the characteristics of entrepreneurs and aims to raise awareness about the various aspects and dimensions of entrepreneurship. It also aims to explore the foundational conditions that lead to the emergence and development of entrepreneurship and to teach how business plans are prepared. Additionally, the course is designed to help individuals recognize their own entrepreneurial capacity and identify areas that need improvement.					
Course Learning Outcomes and Competencies		1. By the end of the course, the student will be able to describe the key personality traits of a successful entrepreneur and understand what it takes to be a good entrepreneur. 2 By the end of the course, the student will be able to evaluate how an entrepreneur acts when making the decision to start a new business. 3 By the end of the course, the student will be able to explain the environmental, sectoral, economic, and political dynamics that support or hinder entrepreneurship. 4 The course also aims to motivate students through successful entrepreneurship stories.					
Textbooks and /or Other Required Materials		Orhan KÜÇÜK, Entrepreneurship and Small Business Management					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>52. Midterm Exam</b>	X	<b>40</b>
	<b>53. Midterm Exam</b>		

<b>Evaluation Criteria</b>	<b>54. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	<b>Fundamentals of Entrepreneurship</b>
<b>2</b>	<b>Inside the Entrepreneur's Mind: From Idea to Reality – Successful Entrepreneurship Stories</b>
<b>3</b>	<b>Strategic Management and the Entrepreneur</b>
<b>4</b>	<b>Types of Businesses and Agency–Franchising</b>
<b>5</b>	<b>Buying an Existing Business</b>
<b>6</b>	<b>Creating a Strong Marketing Plan for Managerial Success</b>
<b>7</b>	<b>E-Commerce and Entrepreneurship – Entrepreneurial Networks – Business Angels</b>
<b>8</b>	<b>Midterm Exam</b>
<b>9</b>	<b>Managing Cash Flow</b>
<b>10</b>	<b>Preparing a Successful Financial Plan – Feasibility</b>
<b>11</b>	<b>Creating a Winning Business Plan</b>
<b>12</b>	<b>Debt and Equity Financing – Business Angels, KOSGEB, İŞKUR</b>
<b>13</b>	<b>Choosing the Right Location and Planning</b>
<b>14</b>	<b>Entrepreneurship with a Global Perspective</b>

**DESCRIPTION FORM OF COURSE**

<b>Course Code and Name: M201 Financial Statement Analysis</b>				<b>Program: Finance</b>			
<b>Semester</b>	<b>Theory</b>	<b>Prac.</b>	<b>Total</b>	<b>Credits</b>	<b>ECTS</b>	<b>Language of Course</b>	<b>Course Type Compulsory/Elective</b>
Fall Semester	4	0	4	4	5	Turkish	Compulsory
<b>Prerequisites of Course</b>		There are no prerequisites.					
<b>Course Instructor</b>		Lecturer Songul UMUD		<b>Mail :</b> syilmaz@munzur.edu.tr <b>Web :</b> <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx</a>			
<b>Aims of Course</b>		The purpose of this course is to provide students with the necessary knowledge for utilizing accounting records and reports for analysis. Additionally, the course aims to equip students with the skills and knowledge required to analyze financial statements and make informed decisions regarding the financial structures of businesses.					
<b>Course Learning Outcomes and Competencies</b>		1. Comprehensively understand the content and significance of financial statements. 2. Analyze the financial condition of companies and provide systematic interpretations. 3. Compare a company’s performance with that of other firms in the industry and conduct comparative analyses. 4. Develop the ability to identify and analyze the causes of financial problems. 5. Identify the strengths and weaknesses of companies using financial statements and apply this knowledge in financial decision-making.					
<b>Textbooks and /or Other Required Materials</b>		Adem Çabuk, <i>Financial Statement Analysis</i> , Ekin Publishing					
<b>Method of delivery of the course</b>		Face to face, Online					
<b>Teaching Methods and Techniques</b>		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>55. Midterm Exam</b>	X	<b>40</b>
	<b>56. Midterm Exam</b>		
	<b>57. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• General Information on Accounting and Financial Reporting
<b>2</b>	• Balance Sheet
<b>3</b>	• Income Statement
<b>4</b>	• Cost of Goods Sold Calculation
<b>5</b>	• Statement of Changes in Equity
<b>6</b>	• Cash Flow Statement
<b>7</b>	• Practical Exercises
<b>8</b>	• <b>Midterm Exam</b>
<b>9</b>	• Financial Analysis Methods; Comparative Financial Analysis
<b>10</b>	• Trend Analysis
<b>11</b>	• Ratio Analysis
<b>12</b>	• Stock Analysis
<b>13</b>	• Credit Analysis
<b>14</b>	• Practical Exercise



**DESCRIPTION FORM OF COURSE**

Course Code and Name: M215 Tax Law				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	3	0	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Hasret ŞAROĞLU		Mail : hasretsaroglu@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/Default.aspx			
Aims of Course		To learn the basic concepts related to tax and law, to understand the place of tax law within the legal system, to explain the taxation process and the causes that create and eliminate tax liability, to be able to value balance sheet items and calculate the depreciation of depreciable economic assets on the balance sheet, and to gain knowledge about tax-related crimes and penalties as well as the judicial process related to them.					
Course Learning Outcomes and Competencies		1. Learning the Basic Concepts of Tax Law 2. Understanding the Taxation Process and the Causes That Create and Eliminate Tax Liability 3. Learning About Tax Crimes and Penalties 4. Examining the Turkish Tax Judiciary					
Textbooks and /or Other Required Materials		Prof. Dr. Ateş OKTAR, Vergi Hukuku					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>58. Midterm Exam</b>	X	<b>40</b>
	<b>59. Midterm Exam</b>		
	<b>60. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• The Concept of Tax and Tax Law, The Place of Tax Law within the Legal System
<b>2</b>	• Sources of Tax Law
<b>3</b>	• Application of Tax Laws in Terms of Place, Time, and Meaning; Taxation Authority
<b>4</b>	• Basic Concepts Related to Taxation
<b>5</b>	• Tax Capacity, Representation, Special Contracts and Prohibited Activities, Taxation Procedures
<b>6</b>	• Causes That Terminate Tax Liability, Time Limits in Tax Law
<b>7</b>	• Obligations of the Taxpayer
<b>8</b>	• Midterm Exam
<b>9</b>	• Organizational Structure of the Tax Administration, Tax Audit Institutions, Access to Information
<b>10</b>	• Tax Crimes and Penalties
<b>11</b>	• Major Tax Crimes and Penalties
<b>12</b>	• Termination of Penalties, Reasons for Reducing Penalties
<b>13</b>	• Administrative Resolution Methods for Tax Disputes
<b>14</b>	• Judicial Resolution of Tax Disputes

**DESCRIPTION FORM OF COURSE**

Course Code and Name: M2011 Commercial Law				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	3	0	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Yavuz ATASOY		Mail : yavuzatasoy@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx</a>			
Aims of Course		To help students acquire and develop an understanding of commercial law.					
Course Learning Outcomes and Competencies		23. To recognize the basic concepts of Commercial Law 24. To understand merchants and the consequences of being a merchant 25. To gain knowledge about unfair competition and partnerships 26. To learn about negotiable instruments law transactions					
Textbooks and /or Other Required Materials		Prof. Dr. İsmail KAYAR, Ticaret Hukuku					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>61. Midterm Exam</b>	X	<b>40</b>
	<b>62. Midterm Exam</b>		
	<b>63. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		

	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>
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<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• Commercial Enterprise Law: Commercial Enterprise,
<b>2</b>	• Natural and Legal Persons
<b>3</b>	• Merchant, Merchant Assistants
<b>4</b>	• Trade Name, Business Name, Current Account
<b>5</b>	• Trade Registry, Unfair Competition
<b>6</b>	• Trademark, Interest
<b>7</b>	• Types of Liability, Contract
<b>8</b>	• Midterm Exam
<b>9</b>	• Companies in General: Establishment, Operation, Termination
<b>10</b>	• Limited Partnership: Establishment, Operation, Termination
<b>11</b>	• Limited Liability Companies: Establishment, Operation, Termination
<b>12</b>	• Joint Stock Companies: Establishment, Operation, Termination
<b>13</b>	• Negotiable Instruments: Promissory Note
<b>14</b>	• Bond, Bill of Exchange, Check

**DESCRIPTION FORM OF COURSE**

Course Code and Name: M2012 Government Borrowing				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	3	0	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Habib UMUD		Mail : humud@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx</a>			
Aims of Course		To provide fundamental information about government debts, which are recognized today as a regular source of public revenue.					
Course Learning Outcomes and Competencies		27. To learn the basic information about government borrowing 28. To understand the place of borrowing within public revenues 29. To acquire basic knowledge about types of debt 30. To analyze the borrowing structure in Turkey					
Textbooks and /or Other Required Materials		Prof. Dr. Ahmet ULUSOY, Devlet Borçlanması					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>64. Midterm Exam</b>	X	<b>40</b>
	<b>65. Midterm Exam</b>		
	<b>66. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		

	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>
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<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	<ul style="list-style-type: none"> <li>• General Information About Government Debts - Public Revenues and Borrowing - Differences Between Taxation and Borrowing - Differences Between Government Debts and Private Debts</li> </ul>
<b>2</b>	<ul style="list-style-type: none"> <li>• Reasons for Government Borrowing - Legal Basis of Government Borrowing - Limits of Government Borrowing</li> </ul>
<b>3</b>	<ul style="list-style-type: none"> <li>• Classification of Government Debts - Optional Debts - Mandatory Debts</li> </ul>
<b>4</b>	<ul style="list-style-type: none"> <li>• Short-Term Debts - Long-Term Debts</li> </ul>
<b>5</b>	<ul style="list-style-type: none"> <li>• Characteristics of Domestic and Foreign Debts - Criteria Differentiating Domestic and Foreign Debts - Domestic Debts</li> </ul>
<b>6</b>	<ul style="list-style-type: none"> <li>• Foreign Debts and Foreign Aid</li> </ul>
<b>7</b>	<ul style="list-style-type: none"> <li>• International Financial Institutions - General Overview of International Financial Institutions - Global Financial Institutions</li> </ul>
<b>8</b>	<ul style="list-style-type: none"> <li>• Midterm Exam</li> </ul>
<b>9</b>	<ul style="list-style-type: none"> <li>• European Financial Institutions - Regional Financial Institutions</li> </ul>
<b>10</b>	<ul style="list-style-type: none"> <li>• Borrowing Techniques - Benefits Provided to Savers - Guarantees Provided to Savers - Methods of Issuing and Selling Debts</li> </ul>
<b>11</b>	<ul style="list-style-type: none"> <li>• Debt Management - Factors in Debt Management - Relationship Between Debt Management Policy, Fiscal Policy, and Monetary Policy</li> </ul>
<b>12</b>	<ul style="list-style-type: none"> <li>• Extraordinary Debt Management Operations - Consolidation - Conversion</li> </ul>
<b>13</b>	<ul style="list-style-type: none"> <li>• Reduction and Termination of Government Debts - Reduction and Termination of Debts Without Payment - Reduction and Termination of Debts Through Payment - Provision and Use of Payment Funds</li> </ul>
<b>14</b>	<ul style="list-style-type: none"> <li>• Effects of Government Borrowing - Economic Effects of Borrowing - Economic Effects of Domestic Borrowing - Economic Effects of Foreign Borrowing</li> </ul>

**DESCRIPTION FORM OF COURSE**

Course Code and Name MAL203 Public Finance Policy				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	4	0	4	4	6	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Habib UMUD		Mail : humud@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx</a>			
Aims of Course		The purpose of the course is to determine the importance of fiscal policy within the economic development process and to seek solutions to economic problems using fiscal policy tools.					
Course Learning Outcomes and Competencies		31. Explain, analyze, and evaluate the conceptual framework, goals, and tools of fiscal policy. 32. Explain and evaluate the main debates regarding the effectiveness of fiscal policy. 33. Explain and evaluate the relationship between fiscal policy and key macroeconomic policies. 34. Analyze and evaluate the impact of fiscal policy on achieving economic stability.					
Textbooks and /or Other Required Materials		GÜRDAL Temel, ALTUNDEMİR Mehmet Emin ve ŞANVER Cahit, Maliye Politikası, Sakarya					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>67. Midterm Exam</b>	X	<b>40</b>
	<b>68. Midterm Exam</b>		
	<b>69. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• Definitions of Fiscal Policy and Objectives of Fiscal Policy
<b>2</b>	• Fiscal Policy Tools
<b>3</b>	• Debates on the Effectiveness of Fiscal Policy – Part 1
<b>4</b>	• Debates on the Effectiveness of Fiscal Policy – Part 2
<b>5</b>	• Economic Definitions – Part 1
<b>6</b>	• Economic Definitions – Part 2
<b>7</b>	• Maastricht Criteria
<b>8</b>	• Midterm Exam
<b>9</b>	• Fiscal Policy and National Income Equilibrium – Part 1
<b>10</b>	• Fiscal Policy and National Income Equilibrium – Part 2
<b>11</b>	• Stagflation and Fiscal Policy
<b>12</b>	• Inflation and Its Effects
<b>13</b>	• Fiscal Policy in Combating Inflation
<b>14</b>	• Orthodox and Heterodox Stabilization Policies



**DESCRIPTION FORM OF COURSE**

Course Code and Name: TMI215 Statistic				Program: _Public Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	3	0	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Asst. Prof. Dr. Gülcan ATICI TURAN		Mail : gulcanturan@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx</a>			
Aims of Course		The purpose of the course is to utilize statistical tools for decision-making and making forward-looking forecasts in businesses and economies.					
Course Learning Outcomes and Competencies		<div>1. Interpretation and summarization of statistical data</div> <div>2. The existence of various investment instruments today and the need for technical analyses in portfolio management</div> <div>3. Technical analyses requiring a solid knowledge of statistics</div> <div>4. Evaluation of statistical and research methods</div> <div>5. The facilitation that statistics provides in problem-solving within business and economics</div>					
Textbooks and /or Other Required Materials		Statistics, Prof. Dr. Ahmet Özmen, Prof. Dr. Fikret Er, Dr. Assistant Professor Mahmut Atlas, Dr. Assistant Professor Atilla Aslanargun, Associate Professor Dr. Kadir Özgür Peker, Prof. Dr. Emel Şıklar, Prof. Dr. Harun Sönmez, Anadolu University, 2012					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation, practice, analysis					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>70. Midterm Exam</b>	X	<b>40</b>
	<b>71. Midterm Exam</b>		
	<b>72. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Introduction to Statistics
<b>2</b>	Statistics in Business Education; What is Data and How to Access It?
<b>3</b>	Permutations
<b>4</b>	Combinations
<b>5</b>	Probability Theory
<b>6</b>	Conditional Probability; Dependent and Independent Events
<b>7</b>	Problem Solving
<b>8</b>	Midterm Exam
<b>9</b>	Data Presentation and Data Collection Methods
<b>10</b>	How to Analyze Data? Sampling Theory and Sampling Distributions
<b>11</b>	Statistical Series
<b>12</b>	Measures of Central Tendency (Mean, Mode, Median, etc.); Applications of Excel in Data Analysis
<b>13</b>	Standard Deviation and Variance
<b>14</b>	Problem Solving
<b>15</b>	Final exam

**DESCRIPTION FORM OF COURSE**

Course Code and Name: GŞ201 Entrepreneurship II				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	2	0	2	2	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Nida Platin		Mail : nidaplatin@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx			
Aims of Course		The course begins with the treatment of entrepreneurship in economic literature and a brief historical overview. It covers the entire process of transforming a business idea into a successful enterprise. The course examines the characteristics of entrepreneurs and aims to raise awareness about the various aspects and dimensions of entrepreneurship. It also aims to explore the foundational conditions that lead to the emergence and development of entrepreneurship and to teach how business plans are prepared. Additionally, the course is designed to help individuals recognize their own entrepreneurial capacity and identify areas that need improvement.					
Course Learning Outcomes and Competencies		1. By the end of the course, the student will be able to describe the key personality traits of a successful entrepreneur and understand what it takes to be a good entrepreneur. 2 By the end of the course, the student will be able to evaluate how an entrepreneur acts when making the decision to start a new business. 3 By the end of the course, the student will be able to explain the environmental, sectoral, economic, and political dynamics that support or hinder entrepreneurship. 4 The course also aims to motivate students through successful entrepreneurship stories.					
Textbooks and /or Other Required Materials		Orhan KÜÇÜK, Entrepreneurship and Small Business Management					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>73. Midterm Exam</b>	X	<b>40</b>

<b>Evaluation Criteria</b>	<b>74. Midterm Exam</b>		
	<b>75. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	<b>Fundamentals of Entrepreneurship</b>
<b>2</b>	<b>Inside the Entrepreneur's Mind: From Idea to Reality – Successful Entrepreneurship Stories</b>
<b>3</b>	<b>Strategic Management and the Entrepreneur</b>
<b>4</b>	<b>Types of Businesses and Agency–Franchising</b>
<b>5</b>	<b>Buying an Existing Business</b>
<b>6</b>	<b>Creating a Strong Marketing Plan for Managerial Success</b>
<b>7</b>	<b>E-Commerce and Entrepreneurship – Entrepreneurial Networks – Business Angels</b>
<b>8</b>	<b>Midterm Exam</b>
<b>9</b>	<b>Managing Cash Flow</b>
<b>10</b>	<b>Preparing a Successful Financial Plan – Feasibility</b>
<b>11</b>	<b>Creating a Winning Business Plan</b>
<b>12</b>	<b>Debt and Equity Financing – Business Angels, KOSGEB, İŞKUR</b>
<b>13</b>	<b>Choosing the Right Location and Planning</b>
<b>14</b>	<b>Entrepreneurship with a Global Perspective</b>

**DESCRIPTION FORM OF COURSE**

<b>Course Code and Name: M207 Turkish Tax System</b>				<b>Program: Finance</b>			
<b>Semester</b>	<b>Theory</b>	<b>Prac.</b>	<b>Total</b>	<b>Credits</b>	<b>ECTS</b>	<b>Language of Course</b>	<b>Course Type Compulsory/Elective</b>
Fall Semester	3	0	3	3	4	Turkish	Compulsory
<b>Prerequisites of Course</b>		There are no prerequisites.					
<b>Course Instructor</b>		Lecturer Hasret ŞAROĞLU			<b>Mail :</b> hasretsaroglu@munzur.edu.tr <b>Web :</b> <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/Default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/Default.aspx</a>		
<b>Aims of Course</b>		The objective of this course is to provide students with an understanding of the structure and functioning of the Turkish tax system, to familiarize them with tax laws and regulations, to teach how tax legislation is applied to accounting processes, and to explain how the incomes of natural and legal persons are taxed in accordance with the provisions of tax laws.					
<b>Course Learning Outcomes and Competencies</b>		1. Learns how the incomes of natural and legal persons are taxed within the scope of tax legislation. 2. Understands the structure, functioning, and rationale of the Turkish Tax System. 3. Gains knowledge of tax laws and tax regulations. 4. Develops a deeper understanding of the duties, responsibilities, and mutual obligations between the citizen and the state.					
<b>Textbooks and /or Other Required Materials</b>		Prof. Dr. Erdoğan Öner, <i>Turkish Tax System</i>					
<b>Method of delivery of the course</b>		Face to face, Online					
<b>Teaching Methods and Techniques</b>		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>76. Midterm Exam</b>	X	<b>40</b>
	<b>77. Midterm Exam</b>		
	<b>78. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• Subject of Income Tax, Tax Liability, and Taxable Event
<b>2</b>	• Commercial Income and Its Taxation
<b>3</b>	• Agricultural Income and Its Taxation
<b>4</b>	• Wages and Their Taxation
<b>5</b>	• Self-Employment Income and Its Taxation
<b>6</b>	• Real Estate Capital Income and Its Taxation
<b>7</b>	• Movable Capital Income and Its Taxation
<b>8</b>	• <b>Midterm Exam</b>
<b>9</b>	• Assessment through Annual Tax Returns and Tax Payment
<b>10</b>	• Assessment and Payment of Tax through Withholding and Individual Returns
<b>11</b>	• Subject of Corporate Tax, Tax Liability, and Taxable Event
<b>12</b>	• Inheritance and Transfer Tax
<b>13</b>	• Property Tax
<b>14</b>	• Motor Vehicles Tax

**DESCRIPTION FORM OF COURSE**

Course Code and Name: M208 Labour and Social Security Law				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	3	0	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Yavuz ATASOY		Mail : yavuzatasoy@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx</a>			
Aims of Course		The aim of this course is to provide students with the fundamental knowledge and concepts necessary to independently resolve potential issues they may encounter in working life. It also aims to inform students about their rights, encourage them to protect these rights, and teach them the procedures required to take legal action before judicial authorities when necessary.					
Course Learning Outcomes and Competencies		1. To identify individual rights in working life and resolve related issues independently, without the need for legal representation, in cases of rights violations. 2. To learn the legal remedies and procedures available for asserting and protecting one's rights. 3. To understand the consequences of unlawful actions in the context of labor and social security law. 4. To comprehend the concept of social security and gain knowledge of social security institutions within the Turkish legal system.					
Textbooks and /or Other Required Materials		A. Can Tuncay & Ömer Ekmekçi, <i>Lectures on Social Security Law</i>					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>79. Midterm Exam</b>	X	<b>40</b>
	<b>80. Midterm Exam</b>		
	<b>81. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• The Concept of the Insured
<b>2</b>	• Notification of Insurance Coverage
<b>3</b>	• Termination of Insurance Coverage
<b>4</b>	• Occupational Accidents and Diseases (I)
<b>5</b>	• Occupational Accidents and Diseases (II)
<b>6</b>	• Health and Maternity Insurance
<b>7</b>	• Old-Age Insurance
<b>8</b>	• <b>Midterm Exam</b>
<b>9</b>	• Survivors' Insurance
<b>10</b>	• Disability Insurance
<b>11</b>	• Voluntary Insurance
<b>12</b>	• General Health Insurance
<b>13</b>	• Insurance Premiums
<b>14</b>	• Unemployment Insurance



**DESCRIPTION FORM OF COURSE**

Course Code and Name: M210 - Tax Accounting				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	3	0	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Asst. Prof. Dr. S. Meral ULUÇ		Mail : smeralceviren@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx</a>			
Aims of Course		An examination of the tax regulations that influence accounting records, with both theoretical and practical explanations.					
Course Learning Outcomes and Competencies		1. Calculation and reporting of taxable profit in accordance with applicable tax legislation. 2. Ensuring compliance with current tax regulations during accounting procedures and integrating such regulations into financial records.					
Textbooks and /or Other Required Materials		Tuna, S. <i>Vergi Muhasebesi ve Uygulaması</i> . Türkmen Kitabevi, Yayın Yılı.					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>82. Midterm Exam</b>	X	<b>40</b>
	<b>83. Midterm Exam</b>		
	<b>84. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		

	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>
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<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• Year-End Accounting Procedures and Special Cases
<b>2</b>	• Valuation, Depreciation, and Discounting Applications
<b>3</b>	• Valuation, Depreciation, and Discounting Applications
<b>4</b>	• Non-Deductible Expenses According to Tax Legislation
<b>5</b>	• Non-Deductible Expenses According to Tax Legislation
<b>6</b>	• Detailed Explanations on Commercial Books and Documents
<b>7</b>	• Detailed Explanations on Commercial Books and Documents Regarding Insurance
<b>8</b>	• Midterm Examination
<b>9</b>	• Tax Advantages in Commercial Enterprises
<b>10</b>	• Tax Advantages in Commercial Enterprises
<b>11</b>	• Withholding Tax Applications and Special Cases in Accounting Transactions
<b>12</b>	• Withholding Tax Applications and Special Cases in Accounting Transactions
<b>13</b>	• Special Cases in Value Added Tax (VAT) Applications
<b>14</b>	• Special Cases in Value Added Tax (VAT) Applications

**DESCRIPTION FORM OF COURSE**

Course Code and Name: M214 Commercial Mathematics				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	4	0	4	4	5	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Yusuf KAÇAR		Mail : yusufkacar@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/finans/Pages/Default.aspx</a>			
Aims of Course		To equip the student with the insight and ability to apply basic mathematical calculation and analysis techniques specifically to accounting and finance-related analyses and decision-making.					
Course Learning Outcomes and Competencies		1. To be able to select and successfully apply the most appropriate mathematical calculation technique for solving special problems specific to the field of finance 2. To accurately identify numerical relationships in analyses and reach solutions in the shortest way 3. To perform effective modeling in financial decisions 4. To correctly define numerical relationships and use them appropriately for the intended purpose					
Textbooks and /or Other Required Materials		Ticari Matematik, Öğr.Gör.Sıddık Arslan					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>85. Midterm Exam</b>	X	<b>40</b>
	<b>86. Midterm Exam</b>		
	<b>87. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• Number Concepts and Types: Natural Numbers, Counting Numbers, Rational Numbers, and Irrational Numbers
<b>2</b>	• Exponential and Radical Expressions, Fraction Operations, Factoring, Basic Mathematical Equations
<b>3</b>	• Concept of Function, Equations and Inequalities, Solution Sets
<b>4</b>	• Nonlinear Functions: Solving Parabolic Expressions
<b>5</b>	• Solving Systems of Equations and Matrix Mathematics
<b>6</b>	• Percentage Calculations
<b>7</b>	• Profit Calculations, Cost and Revenue Functions
<b>8</b>	• Midterm Exam
<b>9</b>	• Alloy and Mixture Problems
<b>10</b>	• Simple and Compound Interest Calculations
<b>11</b>	• Investments: Concepts of Future Value and Present Value, Discounting
<b>12</b>	• Investments: Concepts of Future Value and Present Value, Discounting
<b>13</b>	• Annuity Concept and Capital Calculations
<b>14</b>	• Ratio and Proportion Calculations in Business Decisions

**DESCRIPTION FORM OF COURSE**

Course Code and Name MAL202 Local Government Finance				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	3	0	3	3	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Yavuz ATASOY		Mail : yavuzatasoy@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx</a>			
Aims of Course		The aim is to explain the financial structure of local administrations (municipal governments), the methods for determining their service areas, and the criteria for distinguishing between central and local government responsibilities in terms of service and revenue sharing; as well as to provide information about practices in various countries.					
Course Learning Outcomes and Competencies		35. To gain knowledge about the emergence, development, and determination of the optimum service area of local administrations 36. To explain the service delivery of local administrations and the criteria for sharing these services 37. To understand the revenue sources and structural differences of local administrations 38. To compare local government practices in other countries with our own decentralized units					
Textbooks and /or Other Required Materials		Özhan Çetinkaya, Mahalli İdareler Maliyesi, Ekin Basım Yay., Bursa					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>88. Midterm Exam</b>	X	<b>40</b>
	<b>89. Midterm Exam</b>		
	<b>90. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• Comparing local government practices in other countries with our own decentralized units
<b>2</b>	• Determining the optimum service area of local administrations
<b>3</b>	• Service sharing and criteria for service distribution among local administrations
<b>4</b>	• Services provided by local administrations
<b>5</b>	• Revenue sharing between central and local governments
<b>6</b>	• Income distribution methods between central and local governments in terms of taxation
<b>7</b>	• Types of revenues of local administrations
<b>8</b>	• Midterm Exam
<b>9</b>	• Financial Structure of Municipal Administration
<b>10</b>	• Financial Structure of Municipal Administration
<b>11</b>	• Financial Structure of Metropolitan Municipal Administration (part a)
<b>12</b>	• Financial Structure of Metropolitan Municipal Administration (part b)
<b>13</b>	• Financial Structure of Provincial Special Administration (part a)
<b>14</b>	• Financial Structure of Provincial Special Administration (part b)

**DESCRIPTION FORM OF COURSE**

Course Code and Name   MAL204 Computerized Accounting				Program: Finance			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	4	0	4	4	6	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Yavuz ÖZTÜRK		Mail : yozturk@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/Pages/bolumler1.aspx			
Aims of Course		Teaching and applying the use of packaged software programs in accounting.					
Course Learning Outcomes and Competencies		39. Being able to perform accounting tasks in the software based on previously acquired accounting knowledge. 40. Getting to know accounting software programs better. 41. Understanding the similarities and differences between various software programs. 42. Recognizing potential real-life business problems in advance through practical examples.					
Textbooks and /or Other Required Materials		Bilgisayarlı Muhasebe Laboratuvar Uygulamaları, M. Ali Feyiz, Ramazan İnal, Sabri Önel					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>91. Midterm Exam</b>	X	<b>40</b>
	<b>92. Midterm Exam</b>		
	<b>93. Midterm Exam</b>		
	<b>Oral Exam</b>		

	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	• General information about the program
<b>2</b>	• Installing the program on the computer
<b>3</b>	• Overview of the program modules, the logic of opening accounts
<b>4</b>	• Modular accounting and integration concept
<b>5</b>	• Entering opening balances, issuing vouchers
<b>6</b>	• Entering opening balances and accounting the voucher issuance processes
<b>7</b>	• Entering daily transactions into the computer
<b>8</b>	• Midterm Exam
<b>9</b>	• Extracting statements, viewing reports, creating new reports
<b>10</b>	• Demonstrating trial balance, income statement, and balance sheet preparation stages
<b>11</b>	• Automating year-end closing processes using templates
<b>12</b>	• Year-end carryover transactions
<b>13</b>	• Backup procedures
<b>14</b>	• Report generation applications