

T.C DUMLUPINAR UNIVERSITY
SCHOOL OF APPLIED SCIENCES ACCOUNTING DEPARTMENT COURSE CONTENTS

1st Semester

Information Systems and Technologies: This course is an introduction to the computer, system software (Windows) and application software (word processing, spreadsheet, graphics, database, e-mail, internet) with high-level languages programming and basic information about the basic information and design database.

Basic Concepts of Law: Sources of law. Branches of law. Rights and personality concepts. Jurisdiction, powers and duties of courts. Debt, property and inheritance law.

English I: To provide the students with the necessary English grammar, vocabulary, reading comprehension, oral expression and writing skills to be required in English.

General Business: This course covers the basic concepts, business objectives, the importance of our economy and global businesses, costs and revenues, environmental analysis and success factors.

Mathematics I: Basic Knowledge (Real Numbers, Exponential Multiples, Polynomials, Factorization), Equations and Inequalities, Functions, Analytical Investigation of Parabolic, Exponential and Logarithmic Functions, Limit and Continuity, Derivative.

General Accounting I: Introduction And General Information About The Course, Business Administration, The Environment In The Company And Accounting Relationship, The Knowledge Produced By Accounting And The Producers Of This Information: The Accounting Profession, The Accounting Mechanism And The Basic Information About Turkish Accounting System, The Basics About The Balance Sheet And The Balance Sheet Introduction: Basis and Securities, Stocks, Fixed Assets, Foreign Sources, Shareholders' Equity, Basic Information About Income Statement and Introduction to Accounts Generating Income Statement: Income Accounts, Cost and Expense Accounts, General Review and Integrated Sample Solution.

Turkish Language I: Definition of Language, Relationship between Language, Culture and Civilization, Place and Importance of Language in Community Life, Language Families in the World in Terms of Origins and Structures, The Place of Turkish Language in the World Languages, The Historical Development of Turkish Writing Language, Polish-Chime Concepts, Turkish Writing Language Stages of Simplification and Ataturk, Turkish Voices and Classification, Word Types in terms of Meaning and Duties, Vocabulary Groups, Sentence analysis.

2. Term

General Economics: What is Economics? Fundamental concepts of economics, demand, utility, needs, goods, service concepts, famine and selection, development of economic thought, supply and demand, flexibility and utility, consumption theory, production theory, costs, markets, basic problems of economy.

Law of Obligations: Debt relationship and the birth of debts, entitlement and acceptance. Representation. Provisions of obligations Special cases in debt. Transfer of debt, debt transfer. private debt relations.

English II: English grammar, vocabulary, reading comprehension, oral expression and writing skills, which will form the basis of English for postgraduate and professional life.

Mathematics II: Multivariate Functions, Indefinite Integral, Definite Integral, Matrix Algebra, Determinant.

General Accounting II: Monitoring of fixed assets in accounting records, depreciation, monitoring of debt movements, monitoring of income statement accounts in accounting records, VAT accounting transactions, fees, errors and correction records in books kept on balance sheet basis, documents and receipts used in accounting, trial balances, auxiliary accounts According to the uniform chart of accounts in books to be kept on balance sheet basis.

Marketing: Introduction to Marketing, Explaining the Basic Concepts of Marketing, Development of Marketing Understanding, Market and Marketing Environment, Marketing Information System, Marketing Research and Marketing Research Process, Consumer Behavior, Consumer Decision Making Process.

Turkish Language II: Writing Rules, Punctuation, Expression and Expression Disorders, General Information about the Composition, Petition, Report, Official Letter, Business Letter, Electronic Letter, Article, Abstract, Rules to be Followed in Scientific Writing.

3. Semester

A.İ.İ.T. II: The events in the birth and development of the Republic of Turkey, principles and ideas.

Financial Management I: Basic financial concepts, purpose of financial management and importance of business management, functions of financial managers, financial analysis, planning and budgeting, working capital management.

Financial Mathematics: Simple and compound interest, simple and compound discount, present and future value, partial payments, equivalent and combined securities, financial markets, annuities, debt payments.

Trade Law: Commercial Business, Commercial Business, Commercial Provision, Commercial Jurisdiction, Merchant, Trade Registry, Trade Name, Competition, Commercial Books, Current Account, Merchant Aids.

Statistics I: What is statistics? Importance, Basic concepts used in statistics and types of scale, Types of data collection and statistical series, Graphical drawing of series, Averages: Arithmetic, weighted, geometric and quadratic mean, Averages: Median and mode, Variability Measurements: Variance, Standard deviation and Coefficient of Variation, Moments Measures of variability based on probability, Probability: Simple and conditional probability calculation, Probability: Multiplication and addition rule, Probability distributions: Binomial, Poisson distribution and Normal distribution.

Cost Accounting II: Cost concepts, cost elements, general information related to cost accounting, the place of cost accounting, accounting organization, functioning, functioning of uniform cost accounting system in Turkey, cost accounts, direct raw materials and supplies expenses, the formation of inventory costs, inventory valuation methods, accounting principles, direct labor expenses, other expenses related to labor, accounting, quality of general production costs, classification, distribution of general production costs to cost centers, distribution of general production costs.

distribution sizes, general production expenses to products, by-products, common products.

Period End Accounting Procedures: Introduction and General Information about the Course, Inventory Related Concepts, Scope of Inventory Transactions, Valuation, Commercial and Financial Profit Concepts, Inventory Operations in Balance Sheet Accounts: Current Assets: Cash, Banks and Securities, Receivables, Inventories, Balance Sheet Inventory Transactions: Fixed Assets: Tangible Fixed Assets and Intangible Fixed Assets, Inventory Transactions in Balance Sheet Accounts: Foreign Resources and Shareholders' Equity: Bank Loans, Commercial and Other Liabilities, Tax, Period End Transactions in Income and Expenses, Balance Sheet and Income Statement Regulation.

4. Semester

A.İ.İ.T. II: The events in the birth and development of modern Turkey, ideas and principles.

Financial Management II: Capital budgeting, financial evaluation of risky investment projects, profit distribution policy in enterprises, creation of optimum capital structure, financial markets and stock exchanges.

Monitoring and Law of Negotiable Instruments: Introduction of precious documents, followed by the basic principles of negotiable documents, the theory of negotiable documents; properties of negotiable documents issued by nama, emre and bearer;

Statistical II: Sampling theory, statistical estimation, Statistical decision making, Hypothesis testing, Small sampling, Time series analysis, Least square method, Indexes, Regression and correlation analysis, Chi-square test.

Cost Accounting II: In this course which is the continuation of cost accounting I, preparation of cost reports of industrial and manufacturing enterprises, order and stage cost systems in detail, service production cost and subcontracting, unified and by-product concepts and accounting, loss concept and accounting the content of this course.

Company Accounting: Concept of Company and general information about corporate accounting, Common companies, Accounting applications in collective companies, Accounting applications in limited companies, Accounting applications in joint stock companies, Accounting applications in limited companies.

Accounting Systems and Organization: Information, System, Data Concepts and Key Concepts of Accounting Information System, Business Administration and Information Technologies in Management: Developments in software and hardware technologies, Use of information technologies in accounting: Hardware, Information technologies in accounting: Software, System Approach Accounting analysis: Data Sources, data processing processes, outputs, conceptual elements of the system, physical elements, principles of accounting information system development, accounting information system development process, current situation analysis and system development efforts planning, preliminary design, benefit cost analysis, detailed design Application, Accounting Organization, Accounting Organization, Accounting Organization Development.

5. Semester

I. Internship (20 working days): Includes 20 days of full-time internship under supervisor / expert observation in the accounting department of an accounting office.

Financial Statement Analysis: functions of the financial statements, types, understanding the structure, techniques of financial analysis, and interpretation of the results achieved with this technique.

Accounting Package Programs I: Basic Accounting Information, Installation of the Program to the Computer, General Structure of the Package Program, Package Program Modules, Cash Module, Current Module, Stock Module, Invoice Module, Check / Note Module, Lease Transactions, Credit Card Processing, Installment Sale Operations External data acquisition, Accounting Module, Accounting Module, Fixed Asset Module, Collateral Module, Payroll Module, Data Transfer, End of year transfer operations, Backup and maintenance operations.

Microeconomics: In this course, economic system problem, economic event, the parties of the economic event, their behavior, consumer theory and utility maximization, firm theory and profit maximization, decision-making processes in different markets and factor market will be analyzed. Markets, Fundamental Problems of Economy.

Foreign Trade Operations and Financing: Concept of Exports and General Properties of Exports, Types of Exports, Institutions and Organizations Related to Foreign Trade, Documents Used in Export Processes, Documents Used in Export Processes, Import Concept, General Features.

Financial Markets and Institutions: In general, financial system, money, interest rate, financial markets, financial institutions, management of financial institutions and economic analysis of financial structure.

Tax Law: Tax disputes, tax penalties, tarh, accrual, collection, statute of limitations.

Business English I: Students will be able to use English grammar, vocabulary, reading comprehension, oral expression and writing skills to form a basis for English.

Corporate Governance: The concept of corporate governance, Corporate governance with its legal, managerial and financial dimensions, Corporate governance approaches; shareholders and stakeholder approach, functions of corporate governance, corporate governance mechanisms; Formation and authorization of the Board of Directors, Planning of the Board of Directors, Organization, Management, Role of the Chairman of the Board of Directors, Responsibilities, Powers, Shareholders, Relations with Financial Institutions and the Media, Single, Bilateral and Pluralist corporate governance, Evaluation of the performance of the Company and the Board of Directors, Measuring the level of corporate governance.

Public Finance: Investigation of public sector and public services, Qualitative and quantitative development of public expenditures, comparative evaluation, Definition of public revenues, Investigation of tax theory, Local government finance, state economic enterprises and borrowing.

Environmental Accounting: Environmental accounting approaches, Environmental accounting, accounting for waste, Environmental accounting audit.

Social Security Systems: Identification of Individual Pension Systems (PPS) and Social Security System (SSI) and Principles of Operation.

Basic Insurance: Insurance concept, historical development in Turkey and World Insurance, the importance of the Insurance Law of large numbers of insurance functions, benefits, insurance, basic principles of insurance, the differences between social insurance and private insurance.

E-Commerce: In this course, digital world and its place in E-commerce, internet history, web business models, new product development in electronic environment, e-pricing, e-commerce planning, different e-commerce topics.

Business Management: Basic concepts related to economy and business, Decisions on the place and size of commercial organizations, Classification of enterprises, Basic business functions.

6. Semester

Managerial Accounting: The content of this course includes contribution-break-even point analysis, budgeting and standard costing system, flexible budgeting system, analysis and accounting of deviations, strategic decision making, whether to continue production or not to produce new products, etc. covers topics such as

Accounting Package Programs II: Basic Accounting Information, Installation of Package Program to Computer, General Structure of Package Program, Package Program Modules, Cash Module, Current Module, Stock Module, Invoice Module, Check / Note Module, Lease Transactions, Credit Card Processing, Installment Sale Operations External data acquisition, Accounting Module, Accounting Module, Fixed Asset Module, Collateral Module, Payroll Module, Data Transfer, End of year transfer operations, Backup and maintenance operations.

Basic Banking Services and Products: Financial systems and institutions, banks and organization, organizations, fund sources, banking services, credit policy, risks, audit.

Macroeconomics: Fundamentals of macroeconomics, macroeconomic variables, basic macroeconomic models, money, interest rates, national income accounts, international economic relations, monetary and fiscal policies, total demand, total supply and economic fluctuations.

Securities and Other Capital Market Instruments: Financial Markets, Public Companies, Characteristics of Securities, Bonds, Stocks, Principles Regarding the Taking and Extraction of Securities to the Market Code, Types of Markets, Formation of Customer Orders and Prices Turkish Capital Market Developments and Problems .

Execution and Bankruptcy Law: The possibilities of the creditor and the debtor in Turkish Execution and Bankruptcy Law;

Capital Market Law: Trading Companies, Collective and Commander Companies, Limited and Joint Stock Companies and Holdings, Introduction to Capital Market Law, Publicly Traded Joint Stock Companies, Public Offering, Capital Market Instruments, Publicly-Held Companies (1) Characteristics of partnerships (2), Properties of publicly held companies (3), Securities, Options and futures contracts, Intermediation and Portfolio Management Activities, Capital Market Institutions (1), Capital Market Institutions (2), Public Offering Proposal, Insider Trading of Learners, Istanbul Stock Exchange.

Turkish Tax System: The concept of income in personal income tax and GV types, the subject of KV, the event that causes tax, the taxpayers and the liability.

Business English II: Students will be able to use English grammar, vocabulary, reading comprehension, oral expression and writing skills to the level that they may need when they are employed.

Accounting of Foreign Trade Transactions: Delivery and payment methods, foreign currency transactions, securities transactions, import and export transactions and their accounting will be transferred.

Corporate Reporting: learning corporate governance regulations within the framework of corporate governance.

Intermediary Institutions Accounting: Capital Markets and Intermediary Institutions. Account Plan and Accounting Process in Intermediary Institutions. Financial Statements and Document Layout in Intermediary Institutions. Tax Arrangements in Intermediary Institutions. Intermediary Institution Accounts and Operations. Accounting of share purchase and sale transactions. Accounting of Government Bonds and Treasury Bills. Public Offering Operations and Accounting Process. Credit Securities and Short Sale Transactions and Accounting Process. Portfolio Management Consultancy Activity and Accounting Process. Examples of off-balance sheet accounts. IFRS, information about applications and examples. End of Period Inventory Transactions and Closing Records.

Research Techniques: Science, Social Sciences, Research, Data Analysis, Scientific Report Preparation.

Production Planning and Inventory Management: Production System Types, Production Planning, Capacity Planning, Uniform Flow, Demand Forecasting Techniques, Inventory Management.

Banking and Insurance Marketing: Concept of service in banking sector, Banking service products, Marketing mix of banking services, Distribution, pricing and promotion in banking services and products.

Management Information Systems: This course is designed for the balanced transfer of management and computer courses. Basic issues; business management, information management and information systems.

Human Resources Management: Visual-instructional teaching methods, course participation and case studies.

7. Semester

II. Internship (20 working days): Includes 20 days of full-time internship under the supervision of an advisor / expert in the accounting department of an accounting office.

Accounting Standards: To be able to make appropriate accounting records by examining each International Financial Reporting Standard separately.

Accounting Auditing: Basic Concepts, Generally Accepted Auditing Standards, Audit Report Process and Planning, (Preparation of an audit report and audit planning), Audit Evidence and Techniques, (Types of evidence with traditional evidence collection techniques), Working Papers, Internal Control System, (Internal control system, the basic principles for an effective internal control system, the role of the internal control system in internal audit, the role of the internal control system in external audit), Audit of Asset and Resource Accounts, Audit of cash and cash equivalents, Auditing of receivables, Audit of inventories, Audit of Fixed Assets, Audit of Debts and Auditing of Own Resources.), Results Accounts and Financial

Audit of Tables, (Result accounts and possible errors and tricks in financial statements).

Turkey Economy: The basic economic characteristics of Turkey, its historical development, industry structure, debt, external economic relations, the EU process with kits and customizing applications.

International Finance and Banking: International finance and international markets, Exchange rates and exchange rate systems, Exchange rate risk, International monetary systems, Balance of payments and its operation, Fundamental parity conditions, International banking and financial markets.

Investment Project Analysis: Concept of investment, types and project valuation process, economic, technical, financial, legal and organizational studies, determination of financing needs of investment, estimation of income from investment, financing of investment project, investment incentives, preparation and management of investment project model.

Analysis of Financial Markets: Basic and Technical Analysis Concepts, Financial Market Structure and Operation, Financial Market Instruments, Derivative Market Instruments, Equity and Derivative Markets Relationship: Inter market Analysis.

Labor Law: To consolidate the knowledge of individual and collective labor law, to develop practical applications and to develop analytical thinking.

Social Responsibility and Ethics: Social Responsibility Concepts, Development of Social Responsibility Process Social responsibility for accounting, Ethics concept and its elements, Ethics for Business, Ethics for accounting and other business functions are examined.

Specialized Accounting I: Accounting system, banking transactions and accounting in banks.

Case Studies in Accounting Risk types in Risk and Business, the effects on the financial risks and business, financial risk management, hedging methods and tools, financial risk management and derivative products in Turkey, derivatives and accounting standards and practices related to derivative instruments, hedge accounting, speculation accounting, accounting principles, accounting of derivative products in enterprises.

Public Sector Accounting: Definition, scope, general features of government accounting, government accounting systems, Uniform Chart of Accounts, accounts used in general budget administrations and transactions related to these accounts, Closing of the results of operations and budget accounts and results of activity (Period Positive Activity Result / Period Negative Annual result) the Extraction, addressing current issues related to government accounting applied in Turkey.

English for Accountants I: Students will be able to use English grammar, vocabulary, reading comprehension, oral expression and writing skills that they need when they are employed.

Internal Control: In this course, the roles of internal auditors, types of audits, business risk management, internal audit for purchasing will be discussed.

Accounting Practices I: Science ethics, research methods, empirical research design, implementation and data analysis.

Organizational Behavior: Human relations-theoretical development; Organization culture; organizational communication; motivation and theories, group dynamism, leadership; transformative leadership, stress, change management, organizational citizenship, burnout, intimidation.

Strategic Management: The concept of strategy and the meaning of strategic management and the strategic analysis of business and business.

8. Semester

Tax Accounting: Course Contents Relationship between General Accounting Tax Accounting, Tax Laws and taxation, basic concepts related to taxation, valuation and measures in the Tax Procedural Law, valuation of business assets and resources, depreciation and depreciation of tangible fixed assets, calculation of earnings through equity comparison, through calculation of results Determination of Earnings, Value Added Tax Law and Accounting, Applications, VAT Applications in Foreign Trade Transactions, Taxation of Concise Declaration and Fees.

Advanced Accounting Practices: Current and advanced accounting techniques in financial accounting, cost accounting, management accounting, specialized accounting and auditing.

World and EU Economy: To have knowledge about the problems of the world and EU economy, to comprehend the macroeconomic trends and changes in the world and EU economy, To know international economic organizations, The development of European integration, The EU's economic institutions, The EU's common agricultural policy, The EU industrial policy, services sector in the EU, foreign trade policy of the EU, European monetary system, money and capital markets in the EU.

Portfolio Management: Portfolio and portfolio management, Risk and expected return, Portfolio risk and return calculation, Portfolio diversification and effective portfolios, Index models and Capital Asset Pricing Model.

Enterprise Resource Planning: The emergence of enterprise resource planning (ERP) systems, Material requirement planning (MRP), Enterprise resource planning (ERP), ERP selection and installation, Enterprise resource planning systems (ERM) software packages, features, CANIAS program modules basic training , Support tables and basic data, Product design module, Sales management module, Purchasing management module, Material management module, Personnel management module, Finance and accounting module, Institutional reports.

Performance Management: Performance evaluation, purpose and scope, performance evaluation methods and major problems encountered, current approaches in performance evaluation, performance management system and its place and importance in human resource management, usage areas, factors affecting performance management system, strategic dimension of performance management, application examples .

Applied Entrepreneurship: Business Intellectual Development and Creativity Exercises, Business Plan Concept and Elements (Market Research, Marketing Plan, Production Plan, Management Plan, Financial Plan), Writing the Business Plan and Presentations, Workshop, Training Modules Support Modules (E -Commerce, Logistics, Foreign Trade etc. Classroom Training or Workshops

Strategic Cost Management: Course Content The course focuses on strategic cost management, cost management and strategic cost management. In this course, developments in the field of cost and managerial accounting are handled closely and strategic cost management is analyzed in depth in decision making activities.

Specialized Accounting II: In this course, students will be explained the characteristics and functions of the hotel and construction companies.

Derivatives and Accounting Course Contents Risk types in Risk and Business, the effects on the financial risks and business, financial risk management, hedging methods and tools, financial risk management and derivative products in Turkey, derivatives and accounting standards and practices related to derivative products, hedge accounting, speculation accounting, accounting principles, accounting of derivative products in enterprises.

Risk Management and Internal Audit: Risk, risk assessment, Risk types, Risk management process, risk management, Risk management needs, Financial scandals and internal audit, Basic Statistics and Econometrics Techniques in Risk Management, Solvency I - Solvency II, Value at Risk, Backtesting , Stress Test and Scenario Analysis, Operational Risk-Integrated Risk Management, Internal Audit Approaches -Preparation Approach, Corporate Risk Management-Based Internal Audit, Risk-Focused Internal Audit, Continuous Auditing, Information Technology Audit.

Insurance Accounting: Importance of insurance accounting and its importance, Purpose and scope of insurance accounting within the framework of uniform chart of accounts, main account plan, investigation of policy production and cancellations by branches, examination of obligations that must be fulfilled legally.

Accounting of Health Businesses: In the course, accounting for Uniform Chart of Accounts systematics, cash transactions, securities movements, commercial goods transactions, VAT transactions and commercial debts / receivables, According to the Uniform Accounting System, deposit transactions, fees, depreciation of fixed assets, foreign sources , equity, income statement and cost accounts. In this context, in the context of the theory-application, with the help of case studies, the emphasis will be given on the period-in-process of these classes of accounts, as well as some end-of-period transactions such as depreciation. In the course, methods to determine the costs in service enterprises will be included. In the light of this information, information will be given about the financial events that may occur in a company for one year, such as the balance sheet, the income statement and how to prepare the period-end balance sheet.

English for Accountants II: English grammar, vocabulary, reading comprehension, oral expression and writing skills, which will form the basis for English, which students may need when they enter the profession.

Audit Practices: Definition of accounting, types of auditing and auditors, generally accepted auditing standards, audit process and auditing applications of accounts.

Accounting Practices II: Science ethics, research methods, empirical research design, implementation and data analysis.