Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 731	Accounting Theory	1	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	Dersin amacı finansal muhasebe ve raporlama ile denetimin esaslarını oluşturan teori ve kavramları sunmak, öğrencilerin bu teori ve kavramlardan hareketle muhasebe ve denetim alandaki bilimsel araştırma yapabilme kabiliyetlerini artırmaktır.
Content	1. Ders: Finansal Muhasebe Teorisine Giriş 2. Ders: Finansal Raporlama Ortamı 3. Ders: Yasal Düzenlemeler 4. Ders: Uluslararası Muhasebe 5. Ders: Normatif Muhasebe Teorileri 6. Ders: Kavramsal Çerçeve Projeleri 7. Ders: Pozitif muhasebe Teorisi 8. Ders: Sistem Yönelimli Teoriler 9. Ders: Sosyal ve Çevresel Faktörlerin Entegrasyonu 10. Ders: Sermaye Piyasalarının Reaksiyonu 11. Ders: Bireylerin Reaksiyonu: Davranışsal Araştırmalar 12. Ders: Muhasebede Kritik Perspektifler 13. Ders: Muhasebede Araştırma Yöntemleri 14. Ders: Muhasebede Araştırma Yöntemleri
References	Deegan Craig and Jeffrey Unerman. Financial Accounting Theory, International Edition, Mc Graw Hill, 2011. Kothari, S.P. (2001) Capital Market Research in Accounting. Journal of Accounting and Economics, 31, 105-231. Mathews, M.R. and Perera, M.H.B., Accounting Theory and Development, Chapman & Hall, London, 1991. Riahi-Belkaoui, Ahmed, Accounting Theory, Fifth Edition,Thomson, 2007. Scott, William S., Financial Accounting Theory, fifth edition, Pearson, Toronto, 2009.

Theory Topics

Week	Weekly Contents
1	1. Introduction to financial accounting theory
2	The financial reporting environment
3	The regulation of financial accounting
4	International accounting
5	Normative theories of accounting: The case of accounting for changing prices
6	The conceptual framework projects
7	Positive accounting theory
8	Unregulated corporate reporting decisions: Considerations of systems oriented theories
9	Extended systems of accounting: The incorporation of social and environmental factors within external reporting
10	Reactions of capital markets to financial reporting
11	Reactions of individuals to financial reporting: An examination of behavioural research
12	Critical Perspective of Accounting
13	Research Methods in Accounting
14	Research Methods in Accounting

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 733	International Financial Reporting Standards	1	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	Uluslararası Finansal Raporlama Standartları hakkında öğrencileri bilgilendirmek, UFRS'nin Dünya'da ve ülkemizdeki önemini mevzuattaki yerini irdelemek.
Content	-Finansal Tabloların Sunumu -Bilanço, Gelir Tablosu, Nakit Akım Tablosu -UFRS'nin finansal tablolara uygulanması -Bilanço tarihinden sonra ortaya çıkan olaylar, ilişkili taraflar -Konsolidasyon -Konsolidasyon -Varlıklar (Stoklar, Maddi Duran Varlıklar) -Varlıklar (Maddi olmayan Duran Varlıklar, Yatırım Amaçlı Gayrimenkuller) -Karşılıklar ve Yükümlülükler -Vergi Muhasebesi -Çalışanlara Sağlanan Faydalar -Kar-zarar, özsermaye -Finansal Enstrümanlar -Uygulama Çalışması
References	Financial accounting : international financial reporting standards / Walter T. Harrison Jr. ... [et al.]. Boston : Pearson, 2014 : 9 edition

Theory Topics

Week	Weekly Contents

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 741	Marketing Theory	1	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	
Content	
References	

Theory Topics

Week	Weekly Contents

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 743	Integrated Marketing Communication	1	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	
Content	
References	

Theory Topics

Week	Weekly Contents

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 757	Analysis of Financial Reports	1	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	
Content	
References	

Theory Topics

Week	Weekly Contents

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 745	Strategic Management in Retailing	1	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	Bu ders perakende yönetiminin temel kavramlarını, ilke ve uygulamalarını ve perakendecilikte yeni eğilimleri ve gelişmeleri öğretmeye yöneliktir. Dersin amaçları şunlardır: - Perakendeciliğe ilişkin temel kavramların öğrenilmesi, - Perakende stratejilerine ilişkin dinamiklerin kavranması, - Perakendeci türlerinin öğrenilmesi, - Perakendecilik faaliyetleri ve politikalarının anlaşılması, - Perakendecilikte yeni trendlerin ve gelişmelerin kavranması.
Content	1. Hafta: Perakendeciliğin Tanımı Kapsamı ve Fonksiyonları 2. Hafta: Mağaza Temelli Perakendecilik 3. Hafta: Mağazasız Perakendecilik 4. Hafta: Perakendecilikte Tüketici Davranışı 5. Hafta: Perakendecilikte Pazar Stratejileri 6. Hafta: Lokasyon 7. Hafta: Arasınav 8. Hafta: Perakende Yer Seçimi 9. Hafta: Perakendecilikte Örgüt Yapısı ve İnsan Kaynakları Yönetimi; Bilgi Sistemleri ve Tedarik Zinciri Yönetimi 10. Hafta: Müşteri İlişkileri Yönetimi; Ürün Yönetimi 11. Hafta: Fiyatlandırma 12. Hafta: Perakende İletişim Karması 13. Hafta: Mağaza Yönetimi 14. Hafta: Müşteri Hizmetleri
References	Levy, Micheal ve Weitz, Barton A., Retailing Management, McGraw Hill Inc., NewYork. Journal of Retailing

Theory Topics

Week	Weekly Contents
1	The Definition, Scope and Functions of Retail
2	Store Based Retailing
3	Storeless Retailing
4	Consumer Behavior in Retailing
5	Market Strategies in Retailing
6	Location
7	Midterm Exam
8	Retail Location Selection
9	Organizational Structure and Human Resources Management in Retailing; Information Systems and Supply Chain Management
10	Customer Relationship Management; Product Management
11	Pricing
12	Retail Communication Mix
13	Store Management
14	Customer Service

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 712	Qualitative Research Methods	2	3	0	0	3	9

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Compulsory
Course Level	Doctoral Degree
Objective	
Content	
References	

Theory Topics

Week	Weekly Contents

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 732	Strategic Management Accounting	2	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	
Content	
References	

Theory Topics

Week	Weekly Contents

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 758	Consumer Psychology and Consumption Behavior	2	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	Bu dersin amacı tüketici psikolojisi ve tüketim davranışına ilişkin temel teorileri öğretmek ve bu alanda araştırma yapmak için bir temel oluşturmaktır.
Content	1. Hafta: Tüketici Psikolojisi ve Tüketim Davranışı: Giriş 2. Hafta: Temel Teoriler 3. Hafta: Algılama 4. Hafta: Öğrenme 5. Hafta: Güdülenme 6. Hafta: Benlik 7. Hafta: Kişilik, Yaşam Stili ve Değerler 8. Hafta: Ara Sınav 9. Hafta: Tutum ve Niyet 10. Hafta: Karar Verme 11. Hafta: Satın Alma Sonrası Davranış 12. Hafta: Sosyal Medya 13. Hafta: Kültür 14. Hafta: Etik
References	Okuma Listesi Kitaplar: Micheal R. Solomon, Consumer Behavior: Buying, Having, and Being, Pearson, 2018, Harlow Richard H. Thaler and Cass R. Sunstein, Nudge (Dürtme), Penguin Books, 2009, NY Dan Ariely, Predictably irrational : the hidden forces that shape our decisions, Harper Perennial, 2010, NY Daniel Kahneman, Thinking Fast and Slow, Farrar, Straus and Giroux, 2013, NY

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1. ve 2. Hafta

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	further research. Journal of applied social psychology, 28(15), 1429-1464. Madden, T. J., Ellen, P. S., & Ajzen, I. (1992). A comparison of the theory of planned behavior and the theory of reasoned action. Personality and social psychology Bulletin, 18(1), 3-9. Karar Verme Ariely, Dan (1998), “Combining experiences over time: The effects of duration, intensity changes and on-line measurements on retrospective pain evaluations,” Journal of Behavioral Decision Making, 11(1), 19-45 Dhar, Ravi; Wertenbroch, Klaus (2000), “Consumer choice between hedonic and utilitarian goods,” Journal of Marketing Research, 37(1), 60-71 Iyengar, Sheena S.; Lepper, Mark R. (2000), “When choice is demotivating: Can one desire too much of a good thing?” Journal of Personality and Social Psychology, 79(6), 995-1006 Satın Alma Sonrası Aggarwal, Pankaj (2004), “The Effects of Brand Relationship Norms on Consumer Attitudes and Behavior,” Journal of Consumer Research; 31 (June); 87-101 Fournier, Susan (1995), “Consumers and Their Brands: Developing Relationship Theory in Consumer Research,” Journal of Consumer Research, 24 (March), 343-373. Sosyal Medya Kizgin, H., Dey, B. L., Dwivedi, Y. K., Hughes, L., Jamal, A., Jones, P., ... & Williams, M. D. (2020). The impact of social media on consumer acculturation: Current challenges, opportunities, and an agenda for research and practice. International Journal of Information Management, 51, 102026. Kültür Gelfand, M. J., Raver, J. L., Nishii, L., Leslie, L. M., Lun, J., Lim, B. C., ... & Yamaguchi, S. (2011). Differences between tight and loose cultures: A 33-nation study. science, 332(6033), 1100-1104. Milner, L. M., Fodness, D., & Speece, M. W. (1993). Hofstede's research on cross-cultural work-related values: Implications for consumer behavior. ACR European Advances. Etik Sachdeva, Sonya, Rumen Iliev, and Douglas L. Medin. "Sinning Saints and Saintly Sinners: The Paradox of Moral Self-Regulation." Psychological science 20.4 (2009): 523-528. Zhong, Chen-Bo and Liljenquist, Katie (2006), “Washing Away Your Sins: Threatened Morality and Physical Cleansing,” Science, 313(5792), 1451-1452 Khan, Uzma, and Ravi Dhar. (2006), "Licensing effect in consumer choice," Journal of Marketing Research, 43 (2), 259-266.

Theory Topics

Week	Weekly Contents

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 734	International Auditing Standards	2	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	Ce cours destiné aux étudiants de doctorat en gestion est principalement axé sur l'audit externe des états financiers de l'entreprise, l'éthique professionnelle et des responsabilités légales. Les séminaires présentent la théorie et la pratique d'audit dans le perspective des normes internationales d'audit. Le cours vise également initier l'étudiant à identifier et développer un sujet de recherche, définir une problématique de recherche, décrire le but de l'étude de recherche, et établir des questions de recherche associées.
Content	1. Introduction à la théorie de comptabilité et d'audit 2. Objectifs généraux de l'auditeur indépendant 3.Contrôle qualité d'un audit d'états financiers 4. Principes généraux et responsabilité 5. Evaluation des risques 6.Eléments de réponse aux risques identifiés 7.Eléments probants : Confirmations externes 8. Procédures analytiques 9.Utilisation des travaux d'autres professionnels 10. Conclusion de l'audit et rapport 11. Projet des normes clarifiées 12. Perspectives critiques en audit 13. Méthodes de Recherche en Audit
References	International Auditing and Assurance Standards. Deegan, Craig and Jeffrey Unerman, Financial Accounting Theory, European Edition, Mc Graw Hill, London, 2006.

Theory Topics

Week	Weekly Contents
1	Introduction to Financial Accounting and Auditing Theory
2	Overall Objectives of the Independent Auditor
3	Quality Control for an Audit of Financial Statements
4	General Principles and Responsibilities

Week	Weekly Contents
5	Risk evaluation
6	The Auditor's Responses to Assessed Risks
7	External Confirmations
8	Analytical Procedures
9	Using the Work of an Auditor's Expert
10	Forming an Opinion and Reporting on Financial Statements
11	Clarity Project
12	Critical Perspectives of Auditing
13	Research Methods in Auditing
14	Research Methods in Auditing

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 742	Brand Strategies	2	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	
Content	
References	

Theory Topics

Week	Weekly Contents

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 744	Distribution Decisions and Competitive Strategies	2	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective
Course Level	Doctoral Degree
Objective	
Content	
References	

Theory Topics

Week	Weekly Contents

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 714	Seminar	2	3	0	0	0	8

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish

Course Type	Compulsory
Course Level	Doctoral Degree
Objective	
Content	
References	

Theory Topics

Week	Weekly Contents

Content

Course Code	Course Name	Semester	Theory	Practice	Lab	Credit	ECTS
GE 759		2	3	0	0	3	7

Prerequisites	
Admission Requirements	

Language of Instruction	Turkish
Course Type	Elective

Course Level	Doctoral Degree
Objective	
Content	
References	

Theory Topics

Week	Weekly Contents