



Eskişehir Osmangazi Üniversitesi
Sosyal Bilimler
Enstitüsü

T.C.

ESKİŞEHİR OSMANGAZI UNIVERSITY

INSTITUTE OF SOCIAL SCIENCES

DEPARTMENT OF PUBLIC FINANCE

Ph.D. Program

Purpose of the Program:

- To train researchers and practitioners who can carry out original and independent studies in the academic environment and make important scientific contributions to the field with their research in the finance program,
- To provide academic experience to students, academicians and administrators who want to carry out scientific research in the field of science through the Finance Doctorate Program,
- To help faculty members share their knowledge and experience with new researchers in their field, so that doctoral students gain the equipment to conduct qualified scientific research,
- To enable PhD students to develop projects on subjects directly related to the field of Finance, thanks to the research education they receive.

Importance of the Program: Today, the rapid increase in developments in public finance and its sub-branches; It has increased the need for experts who are equipped with up-to-date information and have a critical perspective, especially in the fields of financial law, financial economics and finance theory. Finance Department Doctorate Program trains students in line with this need. The program has a curriculum that includes up-to-date information and developments. In addition, it enables students to look at the issues related to the science of finance from the perspective of economics, law and business sciences. Eskişehir Osmangazi University Finance Department PhD

Program has been operating since 2011-2012 and offers its students many years of experience and knowledge.

Application Requirements:

- To have a master's degree from one of the domestic or foreign university departments approved by Faculty of Economics and Administrative Sciences, Faculty of Economics, Faculty of Business Administration, Faculty of Law or their equivalence Y.Ö.K.
- ALES score of at least 70 in equal weight type
- Having received 55 from YDS, YÖKDİL, ÜDS, KPDS or foreign language exams whose equivalence is accepted by ÖSYM

Courses in the Program Content: Economic Analysis of Taxes I, Effectiveness of Tax Judgment, Current Issues in International Tax Law, Economics of Public Expenditures, Tax Security Measures and Activities, Research Methods in Social Sciences and Publication Ethics, Seminar Courses, Ph.D. Qualification, Ph.D. Thesis Study, Specialization Course.

Skills Gained and Academic Accumulation: Students who successfully graduate from this program;

- Gains knowledge about financial issues in a way to comprehend the relationship between theory and practice.
- Can establish and interpret the cause-effect relationship between financial and economic events by using the knowledge acquired in the field.
- Comprehends the importance of professional responsibility and scientific ethics in his researches related to his field.
- Will be able to critically evaluate the economic aspect of the public sector, public financial management and the functioning of the public budget in the light of current developments.
- Using the theoretical and legal knowledge about the taxation process, they can analyze the functioning of tax systems and interpret them by comparing different systems.

- Determine the interaction of the public sector in economic life in the globalization process and develop solutions to international financial problems.
- Analyze the relations between the subjects related to the field by using numerical methods and evaluate their reflections in practice.
- Can bring a problem related to financial issues to the stage of a scientific publication by dealing with individual or group work in depth.
- Can do literature research on a subject related to the field by accessing information sources and gain skills for independent work.
- Sets an example for the society with the knowledge, skills and behaviors gained in line with the requirements of social life.
- Thanks to the knowledge students have acquired, they can be employed in various fields such as management, auditing, accounting, finance and in both the public and private sectors.

Graduation Requirements: Finance Doctorate Program consists of at least 10 courses, not less than 30 credits in total, proficiency exam, thesis proposal, specialization course and thesis. Qualifying exam, thesis proposal, specialization course and thesis work are non-credit and evaluated as successful or unsuccessful. For the Finance Department Doctorate Program, the student must complete 30 credits in 3 semesters. After completing the doctorate courses, they must be successful in the doctoral qualification exam. Students who are successful in the proficiency exam carry out the thesis work together with the appointed advisor and defend their thesis work in front of the determined jury members. The student must have passed all the courses in the program and must not have an FF, DZ or YZ grade. In this program, the student must provide a minimum of 60 ECTS credits and a GPA of at least 3.00 out of 4.00.

Post-Graduation Work Opportunities: Students who successfully complete the semester and thesis studies will have the title of doctorate in the field of Finance. Students who graduate from our department can take charge in public institutions and organizations, private companies or academic staff related to their fields of expertise.

Ph.D. Program Objectives

PO1	Will be able to carry out original and independent studies in the academic environment in the finance program and to train researchers and
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	practitioners who can make important scientific contributions to the field with their researches.
PO2	To provide academic experience to students, academicians and administrators who want to carry out scientific research in the field of science through the Finance Doctorate Program
PO3	To help faculty members share their knowledge and experience with new researchers in the field they work, so that doctoral students gain the equipment to conduct qualified scientific research.
PO4	Thanks to the education given to doctoral students, it is to enable them to conduct research on issues that directly concern the field of Finance.

Ph.D. Program Learning Outcomes

LO1	Knowledgeable about financial issues in a way that comprehends the relationship between theory and practice.
LO2	Using the knowledge gained in the field, will be able to establish and interpret a cause-effect relationship between financial and economic events.
LO3	Comprehends the importance of professional responsibility and science ethics in her/his researches in her/his field.
LO4	Will be able to critically evaluate the economic aspect of the public sector, public financial management and the functioning of the public budget in the light of current developments.
LO5	Using the theoretical and legal knowledge about the taxation process, they can analyze the functioning of tax systems and interpret them by comparing different systems.
LO6	Determine the interaction of the public sector in economic life in the globalization process and develop solutions to international financial problems.

LO7	He/she can analyze the relationships between the subjects related to his/her field by using numerical methods and evaluate their reflections in practice.
LO8	He/she can handle a problem related to financial issues in depth by doing individual or group work and bring it to the stage of a scientific publication.
LO9	Can do literature research by accessing information sources on a subject related to the field and gain skills for independent work.
LO10	She/He sets an example for the society with the knowledge, skills and behaviors she/he has gained.
LO11	Thanks to the knowledge she/he has acquired, she/he can be employed in various fields such as management, auditing, accounting, finance and in both the public and private sectors.

Master's Program

Purpose of the Program: The aim of this program is to provide in-depth information to university graduates who want to train themselves in the field of finance and to prepare them for practice.

Importance of the Program: Today, the rapid increase in developments in public finance and its sub-branches; It has increased the need for experts who are equipped with up-to-date information and have a critical perspective, especially in the fields of financial law, financial economics and finance theory. Finance Department Master's Program trains students in line with this need. The program has a curriculum that includes up-to-date information and developments. In addition, it enables students to look at the issues related to the science of finance from the perspective of economics, law and business sciences. Eskişehir Osmangazi University Finance Department Master's Program has been operating since 2007-2008 and offers its students many years of experience and knowledge.

Application Requirements:

- To graduate from domestic or foreign university departments of Faculty of Economics and Administrative Sciences, Faculty of Economics, Faculty of Business Administration, Faculty of Law or their equivalence approved by Y.Ö.K.

- Have a Bachelor's degree
- To get at least 55 from ALES equal weight score type
- Having obtained 40 from YDS, YÖKDİL, ÜDS, KPDS or foreign language exams whose equivalence is accepted by ÖSYM

Courses in the Program Content: Economic Analysis I, Income Tax Analysis, Quantitative Methods, Public Debt Management and Analysis, Turkey's Current Taxation Problems, Research Methods in Social Sciences and Publication Ethics, Double Taxation Agreements, Legal Fundamentals of Taxation, Informal Economy, Specialization Field Course, Financial Incentives in Turkey, Economic Analysis II, Wealth and Expenditure Tax Analysis, Public Economy, European Union Tax Law, Turkish Budget System Analysis, Public Enterprises and Privatization, Comparative Tax Systems Analysis.

Skills Gained and Academic Accumulation: Students who successfully graduate from this program;

- Gains knowledge about financial issues in a way to comprehend the relationship between theory and practice.
- Can establish and interpret the cause-effect relationship between financial and economic events by using the knowledge acquired in the field.
- Comprehends the importance of professional responsibility and scientific ethics in his researches related to his field.
- Will be able to critically evaluate the economic aspect of the public sector, public financial management and the functioning of the public budget in the light of current developments.
- Using the theoretical and legal knowledge about the taxation process, they can analyze the functioning of tax systems and interpret them by comparing different systems.
- Determine the interaction of the public sector in economic life in the globalization process and develop solutions to international financial problems.
- Analyze the relations between the subjects related to the field by using numerical methods and evaluate their reflections in practice.

- Can bring a problem related to financial issues to the stage of a scientific publication by dealing with individual or group work in depth.
- Can do literature research on a subject related to the field by accessing information sources and gain skills for independent work.
- Sets an example for the society with the knowledge, skills and behaviors gained in line with the requirements of social life.
- Thanks to the knowledge students have acquired, they can be employed in various fields such as management, auditing, accounting, finance and in both the public and private sectors.

Graduation Requirements: For the Finance Department Master's Program with Thesis, the student must complete a total of 27 credits, 9 courses and 1 seminar course, in a two-semester program. Students who complete the course load carry out the thesis work together with the appointed advisor and defend their thesis work in front of the determined jury members. The student must have passed all the courses in the program and must not have an FF, DZ or YZ grade. In this program, the student must provide a minimum of 120 ECTS credits and a GPA of at least 3.00 out of 4.00.

Post-Graduation Work Opportunities: Students who successfully complete the course period and thesis work will have the title of science specialist in the field of Finance. Students who graduate from our department can take charge in public institutions and organizations, private companies or academic staff related to their fields of expertise.

Non-Thesis (II. Education) Master's Program

Purpose of the Program: The aim of this program is to provide in-depth information to university graduates who want to train themselves in the field of finance and to prepare them for practice.

Importance of the Program: Today, the rapid increase in developments in public finance and its sub-branches; It has increased the need for experts who are equipped with up-to-date information and have a critical perspective, especially in the fields of financial law, financial economics and finance theory. Finance Department Non-Thesis Master's Program trains students in line with this need. The program has a curriculum that includes up-to-date information and developments. In addition, it enables students

to look at the issues related to the science of finance from the perspective of economics, law and business sciences. Eskişehir Osmangazi University, Department of Finance, Non-Thesis Master's Program, has been operating since 2013-2014 and offers its students many years of experience and knowledge. Since the courses related to the Non-Thesis Master's Program of the Department of Finance are held on weekends, it has a suitable program especially for students who cannot attend classes on weekdays.

Application Requirements: Graduation from the departments of universities that provide 4 (four) years of undergraduate education (ALES and foreign language score requirements are not required for the admission of students to the second education master's program without thesis. However, for student admission to this program; 10% of the ALES score, foreign language score is required. 10% and 80% of the undergraduate grade point average are used to create the entrance exam score.)

Courses in the Program Content: Economic Analysis I, Income Tax Analysis, Public Debt Management and Analysis, Current Taxation Problems of Turkey, Double Taxation Agreements, Public Expenditure Law, Tax Disputes and Solutions, Research Methods in Social Sciences and Publication Ethics, Public Economics , Turkish Budget System Analysis, Local Government Economics, European Union Tax Law, Wealth and Expenditure Tax Analysis, Comparative Tax Systems Analysis, Public Economic Enterprises and Privatization, Term Project.

Skills Gained and Academic Accumulation: Students who successfully graduate from this program;

- Gains knowledge about financial issues in a way to comprehend the relationship between theory and practice.
- Can establish and interpret the cause-effect relationship between financial and economic events by using the knowledge acquired in the field.
- Comprehends the importance of professional responsibility and scientific ethics in his researches related to his field.
- Will be able to critically evaluate the economic aspect of the public sector, public financial management and the functioning of the public budget in the light of current developments.

- Using the theoretical and legal knowledge about the taxation process, they can analyze the functioning of tax systems and interpret them by comparing different systems.
- Determine the interaction of the public sector in economic life in the globalization process and develop solutions to international financial problems.
- Analyze the relations between the subjects related to the field by using numerical methods and evaluate their reflections in practice.
- Can bring a problem related to financial issues to the stage of a scientific publication by dealing with individual or group work in depth.
- Can do literature research on a subject related to the field by accessing information sources and gain skills for independent work.
- Sets an example for the society with the knowledge, skills and behaviors gained in line with the requirements of social life.
- Thanks to the knowledge they have acquired, students can be employed in various fields such as management, auditing, accounting, finance and in both the public and private sectors.

Graduation Requirements: For the Non-Thesis Master's Program in the Department of Finance, the student must complete a total of 30 credits, 10 courses and 1 term project, in a three-semester program. Students who complete the course load carry out a term project together with the appointed advisor. The student must have a passing grade of at least CC in all courses in the program, and not have a FF, DZ or YZ grade. In this program, the student must provide 120 ECTS credits and a GPA of at least 3.00 out of 4.00.

Post-Graduation Work Opportunities: Students who successfully complete the course period and thesis work will have the title of science specialist in the field of Finance. Students who graduate from our department can take on positions in public institutions and organizations or private companies related to their fields of expertise.

Master's Program Objectives

PO1	Will be able to carry out original and independent studies in the academic environment in the finance program and to train researchers and
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	practitioners who can make important scientific contributions to the field with their researches.
PO2	To provide academic experience to students, academicians and administrators who want to carry out scientific research in the field of science through the Finance Master's Program.
PO3	To help the faculty members to share their knowledge and experience with new researchers in the field they work, so that graduate students gain the ability to conduct qualified scientific research.
PO4	Thanks to the education given to graduate students, it is to enable them to conduct research on issues that directly concern the field of Finance.

Master's Program Learning Outcomes

LO1	Knowledgeable about financial issues in a way that comprehends the relationship between theory and practice.
LO2	Using the knowledge gained in the field, will be able to establish and interpret a cause-effect relationship between financial and economic events.
LO3	Comprehends the importance of professional responsibility and science ethics in her/his researches in her/his field.
LO4	Will be able to critically evaluate the economic aspect of the public sector, public financial management and the functioning of the public budget in the light of current developments.
LO5	Using the theoretical and legal knowledge about the taxation process, they can analyze the functioning of tax systems and interpret them by comparing different systems.
LO6	Determine the interaction of the public sector in economic life in the globalization process and develop solutions to international financial problems.
LO7	He/she can analyze the relationships between the subjects related to his/her field by using numerical methods and evaluate their reflections in practice.
LO8	He/she can handle a problem related to financial issues in depth by doing individual or group work and bring it to the stage of a scientific publication.

LO9	Can do literature research by accessing information sources on a subject related to the field and gain skills for independent work.
LO10	She/He sets an example for the society with the knowledge, skills and behaviors she/he has gained.
LO11	Thanks to the knowledge she/he has acquired, she/he can be employed in various fields such as management, auditing, accounting, finance and in both the public and private sectors.