**STRATEGIC PLANNING AND INSTITUTIONAL MANAGEMENT**

What are your company’s short, medium and long period targets?

Is the future of your company planned and programmed?

Does your company have a complete and clear policy for reaching its short, mid and long period targets? IS appropriate purpose – instrument relation provided in compliance with these targets?

Do you sufficiently know the macro economic, micro economic and legal environment surrounding your company? Do you know how to overcome the limitations resulting from these environment, what kind of subventions, supports and opportunities you may make use of?

Are you sufficiently familiar with the market, your advantages and disadvantages in the market?

Does your company have organization, management, production, procurement, stock and sales, accounting – registration – auditing, control – autocontrol, financing and modernization policies?

Have work definitions been made in your company? Have duties, authorities and respnsibilities, personel, cadre, management, reward – punishment relations determined and a coordination between them provided? Is your personel making use of the in – service training opportunities as required and as sufficient?

Is reporting, budgeting, estimations and planning for the future and analysis are being made in your company?

Do you need the financing, know - how, new technology, modern administration and management understanding to be brought by foreign firms? Did you sufficiently assess to increase your competetion power and profitabilitiy in the internal and foreign markets through cooperation with the foreign firms?

Do you want to develop an organization culture in your company based on modern management understanding? The unlimitedness brought by the globalizing economy forces the organizations to develop new strategies internally and externally, to have strong estimations about the market and the developments and to be more different with a visionary approach.

Existing in the future will depend on envisaging the expectations of the customers and to create an innovative employee society by continuously increasing the completence of our employees.

Customer – focus is accepted as the pre – condition of continuing the work in the market in the organizations of the future. And even some think it as the only working license.

Coping with the changes is possible only by being different in accordance with the others. Only the ones who are capable of renewing themselves, their styles of thought, strategies, systems and work performing styles shall be able to reach this success in the future.

Accepting the change in the near future will not be sufficient either and the struggle in life will appear as the struggle of taking the change under control.

The organizations of the future will be the organizations that are capable of forming the difference with the guidance of basic ethic values, thinking in a different way from the others, applying the expectations of their customers in their products in a short period.

In the new century called as the “speed era”, many of the main assumptions of competition are not valid anymore.

In order to exist in this “new environment”;

Management Board Counsultance, General Director Consultance, Strategic Change Management Consultance, System Consultance, Market Analysis Consultance, Consulting about the management of Family Companies, Restructuring Consultance, Process Management Consultance and Independent Auditing services

That make the mission, vision and values clear and assure that they are understood by all employees easily,

That allow for the development, application and monitoring of the strategies to be made to have vision,

That are appropriate for the needs of the institution are needed.

Changing the top manager or management of the company is not restructuring. The focus of the restructuring Works having institutionalization purpose is the organization structure.

It is the formation of human resources, management, production, investment, financing, budgeting, Distribution, Marketing, Sales and automation structures and policies.

Data appropriate for analysis, preparation of three and five year strategic plans, preparation of income – expense budgets basing on those plans, preparation of investment budgets, establishment of reporting and evaluation systems, monitoring how much and why the targets are lagged through the reports produced,

More healthy operation of the decision making process of the company, taking the necessary precautions in time and following appropriate policies become possible.

Strategic planning activities means an information flow, projection and assessment system that is taken under discipline in the company.

The strong and weak aspects of the company,

Detailed analysis of the opportunities and possibilities,

The condition of the industry or sector of the company and its place in that industry or sector, Analysis of its policies, advantages and disadvantages,

Competition and risk elements, assessment and production of appropriate policies,

Assessment of one or all of the financing, marketing – sales, accounting, personel, planning – budgeting – analysis evaluation, production, auditing and control activities of the company,

Recovering the ill ones and recommendations about application,

Searching the economic, technical and financial feasilbility of the investment planned, its profitability in a serious and extended way,

Analysis and determination and preparation of a feasibility report and / or work Schedule compliant with the international standards are all possible through strategic planning.

Would you prefer to pay the price of the costs created and will be created by the questions that you have answered negatively hereinabove or the price of a consulting service that really creates an added value?

For planning the future of the companies basing on analysis, envisaging their future and by this way making them stronger, healthier and more profitable, in short for developing and monitoring their performance, strategic planning is necessary.

Hence, strategic planning activities both help reaching the targets of a company and provides support in the institutionalization of the company.

The only condition for the continuity of existence of instutitons in the 21st century will be their compliance with the change.

Strategic planning is the end of fatalism understanding in company management and activities.

**TAX DEPARTMENT CONSULTANCE BOARD**

Since the tax legislation has a complex and frequently changing structure, it is not possible for the taxpayers to know all about the legal regulations and obligations.

For this reason, they can not avoid the need for Professional support about the tax obligations directly related with the profitability of the firms.

Professional tax consultance is important in terms of minimizing the tax obligations in the legal frame, remedying the problems that may occur and complying with the obligations.

Today, it is difficult to collect taxes as well as paying them.

The problem of creating sources in the economy makes things difficult both for the Treasury and for the taxpayers, who are entrepreneurs.

Since taxes are imposed and collected with the laws, the company’s having a good, right and legal position in front of the tax laws will help decreasing the tax load on them.

The companies have to produce and follow a tax policy taking the tax load on them into account.

In this regard, companies’ being able to calculate the tax load on them and the activities for the future years instead of calculating the profit – earning – tax at the year end, require their following up an institutional tax policy making serious tax plans and use of their legal tax saving rights.

Within the legal frame, determination of the condition of the company activities and of each main activity in front of the tax legislation, their assessment and hence making use of the tax advantages determined with the laws for the company activities and making legal tax saving decrease the tax load and tax risk of the companies.

It contributes to the reservation of more resources to their own activities.

As the payment of a tax that is less than the required amount by the company and the partners in violation of the laws is risky and harmful, the payment of a tax that is in excess of the amount that must be paid legally is such unnecessary and is the waste of the resources of the company.

The managers who notice this condition have to understand that tax planning and tax policy are very important.

In compliance with the activities and legislation of your company, preparing a tax plan that targets the application showing the savings that can be provided from the taxes and formation of your legal tax policy,

In relation with the questions and problems encountered about the tax legislation, submission of information to your company after carrying out a research,

In case of a tax dispute relating to the transactions of your company for the current year, preparation of the settlement commission and court applications and petition,

Tax planning special to your company,

General consulting service for your company about the Turkish Tax Legislation shall be delivered to you through this department of our copmany.

**FINANCIAL CONSULTING SERVICES ADMINISTRATION AND MANAGEMENT BOARD**

Controlling the accounting records made on the legal ledgers and documents in the current year, auditing and determining whether the records are made correctly and whether they result in any tax loss, correcting the faulty records,

Controlling whether the VAT statements, monthly tax statements, provisional tax statements and SII notifications to be issued to the tax Office and SII are prepared in compliance with the records and correctly,

Determination of the correctness of monthly statemetns and notifications and signing them,

Provision of account agreements with the vendors and the banks at the year end,

Controlling whether your period – end transactions (depreciation, separation, expense limitation, reevaluation, rediscount, evaluation, appropriation separation, etc) are carried out in compliance with the financial legislation and providing their compliance,

Controlling whether your term profit is calculated correctly and whether the provisional tax and institutional tax statements are prepared correctly,

Helping make the explanations requested by tax offices or other institutions and organizations in relation with your transactions, making negotiations and giving explanations if necessary,

Company organizations, subvention and Foreign Capital application

Foundation of a new company being turnkey, obtaining subvention certificate, applications of encouraging investment and export, foreign capital permissions and subventions.

**SWORN FINANCIAL CONSULTANCE BOARD**

Full approval, income tax transactions, institutional tax transactions, value added tax transactions, inheritence and transfer tax transactions, wealth examinations ,

Subvention, discount, exemption and exceptions,

Reevaluation, addition of reevaluation value increase fund to the capital,

Value added tax return transactions occurring due to export or export recorded deliveries,

Investment subvention application and investment discount,

Investment subvention cerfitifcate closing transactions,

Application of encouraging export,

Stock evaluation,

Participation gains,

Reserve fund determination transactions,

Determination transactions relating to the credits,

Capital determination transactions,

In case tax examination is carried out about your company, giving the necessary information to the tax examination personnel about your company and participation to the negotiations together,

Examination of the contracts to be prepared by your company with third people in terms of tax legislation and notification of opinions,

Special – Scope Reports relating to the condition of the company in front of the financial legislation,

Preparation of an information report special to the company and to the service showing the condition of the Works carried out in the company in front of the financial legislation, how they will be performed and the financial legislaton they are related with, iwth explanations providing guidance,

Arranging in – service training seminars for the personnel about basic operation and financial legislation and application issues such as budgeting techniques, encouragement of investments, exportation encouragement, period – end transactions, financial analysis technique application, marketing, free zone application in the scope, times and periods as you desire.

Handling various services needed by the customers in the scope of a Project and evaluation of the issues related with the taxes and financial issues as the result of detailed and extensive studies to be carried out by a Project team to be formed may be necesary.

Carrying out counter examinations in front of the firms preparing the invoices relating to the goods and services purchased in the year, determining whether the invoices are false or misleading in terms of their content or whether their names have been involved in such an event, determining whether the VATs collected by the sub firm from your company are deposited in the tax Office, preventing the occurrence of a problem for your company due to the failure of the sub firm in complying with its obligations related with the tax,

Transactions such as the ones indicated herein above are very important today.

**HUMAN RESOURCES MANAGEMENT CONSULTIGN BOARD**

Today, the enterprises that are capable of competing and that are successful are the ones that manage the human resource in the best way. What about you? How do you manage the human resources, which constitute the most valuable part of your capital?

What should be the human resources policy of the company? How should the Works be carried out in order to create foreign resources? What do the ones, who want to invest in the company, desire?

Today, the survival of the companies depend on finding people who will keep the costs low and increase quality and do whatever is necessary to find new ways of creating values for the customers.

Working with the right people may turn a workplace into a heaven and working with the wrong people may result in living the hell everyday.

Restructuring of an existing organization is both difficult and expensive in comparison with structuring an organization to be established.

Our respect for the honor of the employees requires us to answer some simple and universal questions.