



ISSN 1303 - 5444



İSTANBUL SERBEST MUHASEBECİ MALİ MÜŞAVİRLER ODASI  
ISTANBUL CHAMBER OF CERTIFIED PUBLIC ACCOUNTANTS

[www.istanbulsmmmodasi.org.tr](http://www.istanbulsmmmodasi.org.tr)

# MALİ ÇÖZÜM

YIL: 29  
YEAR: 29

OCAK - ŞUBAT 2019  
January - February 2019

[www.istanbulsmmmodasi.org.tr](http://www.istanbulsmmmodasi.org.tr)

151

# 151