



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2043	COST ACCOUNTING				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2043	COST ACCOUNTING	4	4	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Şefika Altıntaş <a href="mailto:sefika.altintas@gop.edu.tr">sefika.altintas@gop.edu.tr</a>	None	

The aim of lesson :

The objective of this course is to provide the students about basic cost accounting concepts and principles.

Course Contents :

Cost elements , expense distribution, unit cost, cost records



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV1014	Career Planning				
Semester	Code	Name	T+P	Credit	ECTS
2	MV1014	Career Planning	1	1	2
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Şefika Altıntaş <a href="mailto:sefika.altintas@gop.edu.tr">sefika.altintas@gop.edu.tr</a>	None	

The aim of lesson :

The aim of this course is to have students acquire concepts of career counseling and use them in application.

Course Contents :

Career concept, career planning and stages, individual career development, career choices, preparation of curriculum vitae and types, examples, job interview, preparation of interview, career counseling



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2078	GOVERNMENTAL ACCOUNTING				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2078	GOVERNMENTAL ACCOUNTING	3	3	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Sabri YILMAZ	None	

The aim of lesson :

Government accounting systems and accounting system implemented in Turkey in all aspects of the introduction of the state and state-to-date assessment of the problems related to accounting.

Course Contents :

Government accounting definition, scope, general specifications, government accounting systems, the Uniform Chart of Accounts, accounts and these accounts are used for the general budget, administrations, operations, Operating Results and Operating Results When Closing Accounts and Budget Accounts (Term Positive Operating Result / Period Negative Operating Result) The removal of current issues related to the state accounting is applied in Turkey to be addressed.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2006	FINANCIAL MANAGEMENT				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2006	FINANCIAL MANAGEMENT	3	3	5
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Şefika Altıntaş <a href="mailto:sefika.altintas@gop.edu.tr">sefika.altintas@gop.edu.tr</a>	None	

The aim of lesson :

To understand the concepts in finance and company gain the ability to assess financial events

Course Contents :

The importance and functions of financial management, financial analysis and planning, working kapital management(working capital and the financing decisions, current asset management, sources of short-term financig), the capital budgeting process(the time value of money, valuation and the cost of capital, the capital budgeting decisions, risk and capital budgeting), long-term financing(capital markets, investment, long-term debt and lease financing).



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2079	QUALITY ASSURANCE AND STANDARDS				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2079	QUALITY ASSURANCE AND STANDARDS	3	3	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Selda Demir <a href="mailto:selda.demir@gop.edu.tr">selda.demir@gop.edu.tr</a>	None	

The aim of lesson :

With this course, in business life and standards related to quality assurance of qualifications to teach

Course Contents :

Oral and visual expression, presentation, discussion, practice, homework



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

D0000103	GERMAN I				
Semester	Code	Name	T+P	Credit	ECTS
1	D0000103	GERMAN I	3	3	3
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Erdal ÖRDEK İSPİRLİ	None	

The aim of lesson :

To be able to use german language in beginner level with the aim of written and oral communication skills, and to construct a base for further learning of the language.

Course Contents :

General main course of german language.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2063	PUBLIC FINANCE				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2063	PUBLIC FINANCE	2	2	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Dr. Mustafa Macit	None

The aim of lesson :

General framework for public services, public expenditures on the realization of such services and analysis of their public revenues to finance

Course Contents :

Economic activities in the public sector, public expenditure, public finance issues



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2073	ACCOUNTING AUDIT				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2073	ACCOUNTING AUDIT	3	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Şefika ALTINTAŞ <a href="mailto:sefika.altintas@gop.edu.tr">sefika.altintas@gop.edu.tr</a>	None

The aim of lesson :

Auditing enables the companies to control and determine the information, expressed in financial numbers in a given period, to the conformity with predetermined criteria and laws. Also it aims to submit suggestion and preventive reports on this subject. This function includes assessment made by an independent professional or someone who is qualified in this subject at the end of process of gathering document and information. So, it aims to direct the economic working of the company to a positive way.

Course Contents :

To make comprehend generally accepted auditing standards and to explain how auditing process works by explaining the basic concepts of auditing



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2075	ACCOUNTING SYSTEMS AND ORGANIZATION				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2075	ACCOUNTING SYSTEMS AND ORGANIZATION	3	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Şefika Altıntaş <a href="mailto:sefika.altintas@gop.edu.tr">sefika.altintas@gop.edu.tr</a>	None

The aim of lesson :

To know and comprehend the scope of the organizational structure of accounting information system in business

Course Contents :

A system of accounting and explain that students can establish the relationship with other systems to ensure their accounting systems to introduce our country and being implemented to ensure accountability planını understanding the scope of the accounting organization by introducing, to provide accounting organization to carry



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2005	ACCOUNTING APPLICATION I				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2005	ACCOUNTING APPLICATION I	4	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Üzeyir ÖLMEZ	None

The aim of lesson :

The information given to students for specific professions, skills, behaviors and habits to collaborate, as applied by make, to prepare them for life and the business world is to train skilled manpower needs

Course Contents :

Public or private organizations, and examples of application in the production and service processes to handle problems



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2059	MANAGEMENT AND ORGANIZATION				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2059	MANAGEMENT AND ORGANIZATION	2	2	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Zeynep Dilara Tinaz <a href="mailto:zeynepdilara.tinaz@gop.edu.tr">zeynepdilara.tinaz@gop.edu.tr</a>	None

The aim of lesson :

To gain basic information about basic subjects of administration and organization; developing stage of administration; management theories; Management functions; administrator, entrepreneur and leader concepts; organizational chart and operation of the organizations

Course Contents :

Basic concepts of administration and organization, administration concept, the foundation and operation of institutions, organization types, administration function and development of administration in a historical wiew



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

D0000107	Ataturk's Principles and History of Turkish Revolution II				
Semester	Code	Name	T+P	Credit	ECTS
2	D0000107	Ataturk's Principles and History of Turkish Revolution II	2	2	2

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Adnan GELMEZ Instructor Sadet Altay Instructor Ayşe Eryaman Instructor Yunus Emre Tekinsoy	None

The aim of lesson :

To understand Ataturk's reforms and how basic principles of the republic came into existence in Republic of Turkey establishment period. To help Turkish youth in the way of being unified individuals as a nation and becoming effective in the contemporary world.

Course Contents :

The last periods of the War of Independence. Treaties that causes the establishment of Republic of Turkey. Ataturk's principles which determine the features of Republic of Turkey and the revolutions which strenghten these principles



## Tokat Gaziosmanpaşa University

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MV2057	ACCOUNTING LAW RELATIONS				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2057	ACCOUNTING LAW RELATIONS	3	3	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		Instructor Üzeyir ÖLMEZ <a href="mailto:uzeyir.olmez@gop.edu.tr" >uzeyir.olmez@gop.edu.tr</a>	None	None	

The aim of lesson :  
Accounting principals code of commerce accounting profession law deontology  
Course Contents :  
to give principal of accounting applications on basis legal legislation



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

D0000195	Turkish Language II				
Semester	Code	Name	T+P	Credit	ECTS
2	D0000195	Turkish Language II	2	2	2
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Asist Prof.Dr. Yavuz Güneş	None	

The aim of lesson :  
To make studens become familiar with the correct, beautiful and efficient use of the Turkish language to maket hem base the writen and spoken intercourse of the language on strong principals to maket hem gain their skills in correspondence, presentatations and ezplanations succesfully in their business life to make them become intellectual individuals who read, think, inquire and bring solutions.  
Course Contents :  
According to their subjects, reading, listening, writing, presentation, discussion, sampling, question and answer techniques will be used.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV1008	GENERAL ACCOUNTING II				
Semester	Code	Name	T+P	Credit	ECTS
2	MV1008	GENERAL ACCOUNTING II	5	5	7
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Şefika Altıntaş <a href="mailto:sefika.altintas@gop.edu.tr" >sefika.altintas@gop.edu.tr</a>	None	

The aim of lesson :  
Day and work in our lives that are important commercial documents, business and institutions experiencing their commercial transactions, have received their income, they bear the costs and how to be saved, reporting how to do, balance sheet and income statement how to a students' class, active participation with the controversial taught as trying to be .  
Course Contents :  
Valuation methods, inventory transactions for returned values, the valuation of fixed assets, foreign and inventory of resources, income and expense accounts are closed, inflation accounting, inventory, income statement, the basic and additional regulation of the financial statements, 7 / A and 7 / B options, inventory transactions



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV1010	COMMERCIAL LAW				
Semester	Code	Name	T+P	Credit	ECTS
2	MV1010	COMMERCIAL LAW	2	2	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Üzeyir ÖLMEZ	None

The aim of lesson :

with this course, students, commercial business, commercial terms and trade justice provisions be able to examine, commercial companies, securities, shares, partnerships, and type changes, bankruptcy, liens and liquidation procedures to make and promissory notes related jobs make will be provided.

Course Contents :

To inform about the regulation of commercial enterprises in Turkish legislation.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV1016	MACROECONOMICS				
Semester	Code	Name	T+P	Credit	ECTS
2	MV1016	MACROECONOMICS	2	2	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Üzeyir ÖLMEZ	None

The aim of lesson :

The aim of this lecture is to analyze and recognize the fundamental economic problems. Also to research their reasons and to find solutions to those problems.

Course Contents :

This course examines the economy as a whole and in macro sizes, analyzes the macro-economic issues and economic policies are needed to solve these problems contribute to the creation of a course.



## Tokat Gaziosmanpaşa University

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MV1012	OFFICE PROGRAMS II				
Semester	Code	Name	T+P	Credit	ECTS
2	MV1012	OFFICE PROGRAMS II	3	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Ömer Altın	None

The aim of lesson :

Make presentations on the computer and operating systems to make the transfer of information necessary to teach

Course Contents :

Presentation, database, database and Web operations to a report to teach operating systems in order to teach



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

D0000141	English II				
Semester	Code	Name	T+P	Credit	ECTS
2	D0000141	English II	3	3	3

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Anil Sağlam	None

The aim of lesson :

As a result of this course, students will be able to use the basic structures to express themselves. This course aims at giving the students basics of English at beginner level.

Course Contents :

Adjectives and Adverbs, Comparative and Superlative Form of Adjectives and Adverbs. (-er, est and more, most) As.....As, The Same (As), Similar (To), and Different (From), The Past Tense of verb to be, There was, There were The Simple Past Tense with Regular Verbs and Past Time Expressions (Yesterday, Last ..., ..... Ago), Past Time Clauses with Before, After, As soon As and When, The Future Tense: Be Going To, Future Time Expressions, Future Time Clauses with Before, After, When and As soon As, If Clause (Type One), Have to – Has to (Strong Obligation)



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2054	FOREIGN TRADE OPERATIONS AND ACCOUNTING				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2054	FOREIGN TRADE OPERATIONS AND ACCOUNTING	2	2	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Sabri YILMAZ Instructor Üzeyir ÖLMEZ Asist. Prof. Dr. Sibel Ölmez CANGİ	None

The aim of lesson :

With this course the student accounting system by creating a foreign trade import and export accounting records is to make

Course Contents :

Export and Import operations account for transactions



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2042	PACKAGE PROGRAMS II				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2042	PACKAGE PROGRAMS II	4	4	5

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Ömer Altın	None

The aim of lesson :

To be able to apply package software by comprehending the basis of Operation Account Method To be able to use worker tracking and insurance transactions over computer

Course Contents :

To comprehend the basic concepts in accounting (balance sheet, account, account chart etc.) and main documents used in accounting. To be able to make entries to the books kept according to basis of Operation Account Method and to prepare the results in the form of statements



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2050	COMPANIES ACCOUNTING				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2050	COMPANIES ACCOUNTING	3	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Sabri YILMAZ	None

The aim of lesson :

Students on personal and organizational capital companies, capital raising-reduction, profit/loss on the distribution and application of basic knowledge of teaching skills.

Course Contents :

Company concept, ordinary companies, trading companies, sole proprietorships, capital companies, partnerships, limited companies, capital divided into shares limited liability companies, joint stock companies, limited liability companies, companies such modification, cooperatives, the establishment of companies, liquidation and merger transactions.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2008	TURKISH TAX SYSTEM				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2008	TURKISH TAX SYSTEM	4	4	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Erdal Taha Aydoğdu	None

The aim of lesson :

Generally recognize the Turkish Tax System, Tax types and assignments to be knowledgeable about the tax relationship is to carry out in accordance with the rules.

Course Contents :

Theoretical part of the Income, wealth and expenditure taxes and again filling tax returns related to these types of taxes.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2068	BANK ACCOUNTING				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2068	BANK ACCOUNTING	3	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Şefika Altıntaş <a href="mailto:sefika.altintas@gop.edu.tr">sefika.altintas@gop.edu.tr</a>	None

The aim of lesson :

The objective of the course is to teach the tools that are necessary to understand and analyze accounting system of Banks.

Course Contents :

1 Bank Balance Sheet, Structure and Details 2 Bank Income Statement, Structure and Details 3 Uniform Rules of Accounting for Banks, Principals 4 Uniform Rules of Accounting for Banks, Principals 5 Accounting of Deposit Transactions 6 Accounting of Deposit Transactions 7 Accounting of Credit Transactions 8 Accounting of Credit Transactions 9 Accounting of Other Banking Services and Transactions 10 Accounting of Other Banking Services and Transactions 11 Accounting of Foreign Exchange Transactions 12 Accounting of Foreign Exchange Transactions 13 Year-end Accounting Transactions (Rediscount, Revaluation, Depreciation etc.) 14 Year-end Accounting Transactions (Rediscount, Revaluation, Depreciation etc.)



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2064	ENTREPRENEURSHIP				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2064	ENTREPRENEURSHIP	3	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Dr. Mustafa Macit	None

The aim of lesson :

Teaching The Basics Of New Idea Development, New Business Plan Preparation, New Venture Creation, Management Of Growth In Smes To Students

Course Contents :

Development of the entrepreneurial theory, Types of entrepreneurship, Characteristics of entrepreneurs and The process of new venture creation



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2074	KEYBOARD TECHNIQUES				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2074	KEYBOARD TECHNIQUES	3	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		Instructor Kemal ERGÜN	Instructor Kemal ERGÜN	None

The aim of lesson :

With this course, students in computer keyboard to write with the habit of writing in different languages and proficiency gain a series of 10 fingers. (F Keyboard)

Course Contents :

The transactions of the word processing program;to form the text in a word processor document;the functions of the keys of the keyboard,adjusting the position of sitting and stance,using the keys of the letter; punctuation and numerical keys; writing a text;the practices of speed;to write the writing in the foreign language;the handwriting and corrected writings;to use the different computer hardware programs;to study with the different software programs



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2004	ACCOUNTING APPLICATION II				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2004	ACCOUNTING APPLICATION II	4	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Üzeyir ÖLMEZ	None

The aim of lesson :

The information given to students for specific professions, skills, behaviors and habits to collaborate, as applied by make, to prepare them for life and the business world is to train skilled manpower needs

Course Contents :

Public or private organizations, and examples of application in the production and service processes to handle problems



## Tokat Gaziosmanpaşa University

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D0000194	Turkish Language I				
Semester	Code	Name	T+P	Credit	ECTS
1	D0000194	Turkish Language I	2	2	2

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Murat Okyay DEMİRORS Şehnaz BODUR	None

The aim of lesson :

Undergraduate and graduate-level students the right to express themselves, to let them acquire the main language awereness panel type conference panel discussion forum meetings to teach effective listening

Course Contents :

The aim of the course covered basic concepts and information about the basic problems of the Turkish language rules be effective and good use of language



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

D0000140	English I				
Semester	Code	Name	T+P	Credit	ECTS
1	D0000140	English I	3	3	3

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Anil SAĞLAM	None

The aim of lesson :

As a result of this course, students will be able to use the basic structures to express themselves. This course aims at giving the students basics of English at beginner level.

Course Contents :

Student-centred teaching methods like Communicative Approach based on four core skills(Listening, Speaking, Reading and Writing)



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2084	LABOUR AND SOCIAL SECURITY LAW				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2084	LABOUR AND SOCIAL SECURITY LAW	3	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Mustafa UZER	None

The aim of lesson :

IT IS AIMED TO TEACH THE RIGHTS AND THE RESPONSIBILITIES OF LABORS

Course Contents :

ALL SUBJECTS ABOUT LABOR AND SOCIAL INSURANCE LAW



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

D0000129	French I				
Semester	Code	Name	T+P	Credit	ECTS
1	D0000129	French I	3	3	3

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Dr. ilan edilecek/will be announced	None

The aim of lesson :

The class is designed for typical university teaching year and assumes two or threehours of contact per week. The course is mainly for absolute beginners.

Course Contents :

Grammar, vocabulary, exercises, grup çalışmaları.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2041	PACKAGE PROGRAMS I				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2041	PACKAGE PROGRAMS I	4	4	5

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Ömer Altın	None

The aim of lesson :

Transforming theoretical knowledges to practise by using compact accounting program.

Course Contents :

Application of accounting with accounting computer package programs (Mikro, Eta, Logo, Link, Luca).



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2071	TAX LAW				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2071	TAX LAW	3	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Mustafa Macit	None

The aim of lesson :

Accounting practices in the field of infrastructure issues to examples of tax law, procedural law and in practice aktarmakVergi; place in the legal system, understand the application of resources, the basic concepts of taxation, the taxation process, reasons for the termination of the tax debt, times açıklayabilme.Vergi law, taxpayers evaluate depreciation explain and calculate the tax and penalties of crime and prejudice Understanding tax

Course Contents :

Basic Principles of Tax Law: Tax Law; place in the legal system, resources, time and place for the implementation and understand the taxation authority. Taxation Tax on the Basic Concepts and Processes: The fundamental concepts of taxation, the taxation process and understand the relationship between them. Tax Administration and Duties: To understand the structure and functioning of tax administration. Tax Crimes and Penalties: To understand the tax crimes and penalties. Tax Disputes Solutions: Mükellefle tax disputes arise between the administration understand the solutions.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2003	FINANCIAL STATEMENT ANALYSIS				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2003	FINANCIAL STATEMENT ANALYSIS	4	4	5
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Şefika Altıntaş <a href="mailto:sefika.altintas@gop.edu.tr">sefika.altintas@gop.edu.tr</a>	None	

The aim of lesson :

To explain the methods to learn about the economic and financial structure; profitability, liquidity and efficiency of the entity by analysing and interpretation of financial statements produced by account department

Course Contents :

This course contains the preparation of financial statements according to the standarts, also practice of financial analysis techniques on financial statements and analysing of the present condition and future trends of the business through the results of financial analysis.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2069	RESEARCH METHODS AND TECHNIQUES				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2069	RESEARCH METHODS AND TECHNIQUES	2	2	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Asist Prof.Dr. İBRAHİM CEMAL GENÇAY Instructor Sabri YILMAZ	None	

The aim of lesson :

The objection of this course is to teach data collection, data asesment, data analysis, presentation and preparing a research report.

Course Contents :

Literature search; Method, universe, sample; Data collection and its methods; Data analysis; Preparing research report; Assesment of research outcomes; Reporting of research outcomes.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2007	FOREIGN TRADE OPERATIONS				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2007	FOREIGN TRADE OPERATIONS	4	4	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Asist Prof.Dr. İBRAHİM CEMAL GENÇAY	None	

The aim of lesson :

By this course it is aimed that students make export and import transactions.

Course Contents :

The first module "Making Import and Export Transactions" covers these subjects; basic concepts used in foreign trade, documents used in foreign trade, types of delivery and payment in foreign trade. The second module "Following Import and Export Regimes" covers collection of export charge, closing an export account, cancellation in export transactions, classification of imported products, taxing in import transactions, foreign exchange operations and the documents used in foreign exchange operations.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2081	HUMAN RESOURCE MANAGEMENT				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2081	HUMAN RESOURCE MANAGEMENT	2	2	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Erdal Taha Aydoğdu <a href="mailto:erdaltaha.erdogdu@gop.edu.tr">erdaltaha.erdogdu@gop.edu.tr</a>	None	

The aim of lesson :

A course of human resources planning and management.

Course Contents :

Basic concepts and principles of human resources management, total quality and human resources management, human resources planning, job analysis and job specifications, recruitment and selection, performance appraisal, training administration, job evaluation, wages and salaries, discipline, safety and conditions of employment, industrial relations and various case studies.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

D0000106	Ataturk's Principles and History of Turkish Revolution I				
Semester	Code	Name	T+P	Credit	ECTS
1	D0000106	Ataturk's Principles and History of Turkish Revolution I	2	2	2
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor YUNUS EMRE TEKINSOY Instructor SADET ALTAY Instructor AYŞE ERYAMAN	None	

The aim of lesson :

In order to understand conditions and features of the establishment of Republic of Turkey: To understand the reasons that forced Turkish nation to have Independence War, in which condition and within which terms Turkish War of Independence took place, upon which basis the state was established, and finally to educate next generations who know establishment philosophy of the state and who are respectful to Turkish state and nation.

Course Contents :

Aim of the course, its scope, and basic concepts. Final period of Ottoman Empire, its problems, modernization efforts and collapse. Turkish War of Independence



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV1049	OFFICE PROGRAMS I				
Semester	Code	Name	T+P	Credit	ECTS
1	MV1049	OFFICE PROGRAMS I	3	3	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Ömer Altın	None	

The aim of lesson :

To teach computer use to prepare and fill

Course Contents :

The computer to a text file, text file operations by preparing and writing a computer professional to mathematical and logical file



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV1009	GENERAL BUSINESS				
Semester	Code	Name	T+P	Credit	ECTS
1	MV1009	GENERAL BUSINESS	2	2	3
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Şefika Altıntaş <a href="mailto:sefika.altintas@gop.edu.tr">sefika.altintas@gop.edu.tr</a>	None	

The aim of lesson :

To give general knowledges about management and organization.

Course Contents :

Management, administration and decision making, administration and planning, management by objectives, classical organization theory, neo-classical organization theory, systems approach, contingency approach, total quality management, customer satisfaction, quality control circles, quality assurance system, standardization.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV1043	COMMERCIAL MATHEMATICS				
Semester	Code	Name	T+P	Credit	ECTS
1	MV1043	COMMERCIAL MATHEMATICS	2	2	2
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Şefika Altıntaş <a href="mailto:sefika.altintas@gop.edu.tr">sefika.altintas@gop.edu.tr</a>	None	

The aim of lesson :

It is aimed to be able to comprehend the basic concepts and to solve equation systems and problems.

Course Contents :

Commercial mathematics, ratio proportion, interest and discount, loss - profit



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV1003	BASIC LAW				
Semester	Code	Name	T+P	Credit	ECTS
1	MV1003	BASIC LAW	2	2	3
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Mustafa UZER	None	

The aim of lesson :

Social life and order, social order and the various rules of law, positive law, added in the section (Public Law, Private International Law), a positive arm of the law, law of the form of resources, transfer of civil law matters

Course Contents :

Understanding Turkish legal system by comparing with other legal systems; Understanding Turkish legal system and its main legal sources; Understanding the type of judicial proceedings and judicial institutions; Under public law and private law understanding; Features, elements, and kinds of legal events and process, understanding the failures of legal process; Understanding types of persons and their legal capacity and the terms of the winning and losing this qualification; Understanding legal content of inheritance concept, winning and losing heritage, determining the legal heirs; Understanding property rights, powers and duties arising from property rights



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV1047	MICROECONOMICS				
Semester	Code	Name	T+P	Credit	ECTS
1	MV1047	MICROECONOMICS	2	2	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Üzeyir ÖLMEZ	None

The aim of lesson :

This course introduces basic tools and concepts of economic theory. The objective of this course is to develop the ability in students to understand and use the fundamental tools of microeconomic theory. Using these tools, they can analyze and explain market phenomena. We will study how markets solve the allocation problem, demand and consumer behavior, supply and firm behavior, costs of production and different market types.

Course Contents :

Economic Sciences and Basic Concepts, examining the relationship between the Economic Sciences and other sciences, identifying the concepts consistently used by everyone in daily life, Micro Economics, small decision units existing in the Business, Macro Economics, national income and national income calculation methods, monetary and properties of the currency, monetary types, functions of monetary and its role in the economy



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

D0000104	GERMAN II				
Semester	Code	Name	T+P	Credit	ECTS
2	D0000104	GERMAN II	3	3	3

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Asist Prof.Dr. ÖMER LÜTFİ İSPİRLİ	None

The aim of lesson :

German language at a basic level and looking forward to be able to use written and oral communication purpose is to strengthen the infrastructure of language

Course Contents :

Current issues in the presence of basic German grammar



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

D0000130	French II				
Semester	Code	Name	T+P	Credit	ECTS
2	D0000130	French II	3	3	3

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor İZZET ERCAN	None

The aim of lesson :

The class is designed for typical university teaching year and assumes two or threehours of contact per week. The course is mainly for absolute beginners.

Course Contents :

Grammar, vocabulary, exercises, grup çalışmaları.



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV1007	GENERAL ACCOUNTING I				
Semester	Code	Name	T+P	Credit	ECTS
1	MV1007	GENERAL ACCOUNTING I	5	5	7
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Şefika Altıntaş <a href="mailto:sefika.altintas@gop.edu.tr">sefika.altintas@gop.edu.tr</a>	None	

The aim of lesson :

Accounting records to be able to give basic information. Introduction and operation of the account plan. Canceled and the evaluation of accounting records can be made

Course Contents :

Analyzing the accounting practices in compliance with uniformity account plan and discussing basic concepts of accounting are aimed. The course will be enriched with examples and practices



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2070	INFORMATION AND COMMUNICATION TECHNOLOGY				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2070	INFORMATION AND COMMUNICATION TECHNOLOGY	3	3	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Dr. Ömer ALTIN <a href="mailto:omer.altin@gop.edu.tr">omer.altin@gop.edu.tr</a>	None	

The aim of lesson :

By teaching students basic computer use, training and work actively in their lives that they can benefit more comprehensive infrastructure for the needs of research and learning to create.

Course Contents :

1: Lecture, 2: Question-Answer, 4: Drill and Practice



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2065	ENVIRONMENTAL PROTECTION				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2065	ENVIRONMENTAL PROTECTION	2	2	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Elif Aktürk Bozdemir <a href="mailto:elifakturk.bozdemir@gop.edu.tr">elifakturk.bozdemir@gop.edu.tr</a>	None	

The aim of lesson :

Environmental and human health protection rules relating to impart knowledge and skills

Course Contents :

Elective Course; Lecture, Discussion



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2090	FIRST AID				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2090	FIRST AID	2	2	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Turan AĞIL	None

The aim of lesson :

The aim of this course is to gain the knowledge about the basic principles of first aid, basic life support, first aid injuries, fractures, dislocations and sprains, first aid in other emergency situations, appropriate provide transportation technics

Course Contents :

Importance of first aid,history,basic principles at first aid and quality of the first aid workers,triage,first aid in respiration and circulation systems, basic life support,first aid in bleedings,woundings,shocks,dressing for wounds and types of bandage ,trauma( extremite fractures),trauma(head,chest,abdominal injuries),medical emergency conditions(cardiac disorders,dyspnea,diabetes mellitus,acute abdominal pain,coma,epilepsy,foreign body ingestion- pediatric emergency conditions - substance dependence),burns,electric shock, warm brunt,heatstroke, freezing,drowning ,poisoning,insect bites, plain-clothes defened, and nuclear, biological and chemical war,diseaster conditions



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2082	PROFESSIONAL ETHICS				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2082	PROFESSIONAL ETHICS	2	2	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		Instructor Kemal ERGÜN	Instructor Mustafa UZER	None

The aim of lesson :

The course aimed to gain competencies related to professional ethics.

Course Contents :

Examine the ethical and moral concepts of ethics and ethics review systems to investigate the factors involved in the formation of professional ethics of professional study to examine the results of corruption and unethical behavior in professional life to examine the concept of social responsibility



## Tokat Gaziosmanpaşa University

### Tokat Vocational School Accounting and Tax Applications

MV2010	PROFESSIONAL LEGISLATION				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2010	PROFESSIONAL LEGISLATION	3	3	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Required

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Dr. Ömer ALTIN <a href="mailto:omer.altin@gop.edu.tr" >omer.altin@gop.edu.tr</a>	None

The aim of lesson :

To be able to evaluate and inspect within the framework of the relevant legislation, to have sufficient information to provide information to the relevant parties in accordance with professional standards

Course Contents :

The principles of SMMM, YMM profession and services, establishment of SMMM, YMM chambers, organizational structure, activities and audits.



# Tokat Gaziosmanpaşa University

## Tokat Vocational School Accounting and Tax Applications

MV2080	ACCOUNTING STANDARDS				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2080	ACCOUNTING STANDARDS	2	2	4

Education Type	Language	Course Level	Course Internship Status	Type of Course
Formal Education	Turkish	Associate	No	Elective

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	None	None

The aim of lesson :

Constructing both a theoretical framework and a practical view for students about Generally Accepted Accounting Principles, International Accounting and Financial Reporting Standards, and Turkish Accounting, and Financial Reporting Standards

Course Contents :

Definition and Importance of Accounting Standards: Turkish Accounting and Financial Reporting Standards / Conceptual Framework, Presentation of Financial Statements, Inventories, Cash Flow Statement, Accounting Policies, Changes in Accounting Estimates, and Errors, Income Taxes, Tangible Assets, Revenue, Effects of Changes in FX Rates, Borrowing Costs, Financial Reporting under Hyperinflationary Conditions, Impairment of Assets, Intangible Assets