



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

D0000103		GERMAN I			
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
1	D0000103	GERMAN I	3	3	3

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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.

Teaching Methods and Techniques:

General main course of german language.

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Erdal ÖRDEK Instructor Dr. Ömer Lütfi İSPİRLİ

Assistants:**Recommended or Required Reading**

Resources	Audio and visual materials, CD, Video and short films, vocabulary cards and illustrated vocabulary boards. Einfach Grammatik Übungsgrammatik Deutsch A1 bis B1 Langenscheidt Menschen A.1.1 Kurs-und Arbeitsbuch Hueber
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Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field :

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Tanışma (sich kennenlernen)		Oyun kartları
2	Kendini ve bir başkasını tanıma. Hal hatır sorma, cevaplama.		Ders kitabı
3	Ülkelerin isimleri, uluslararası kelimeler.		Ders kitabı
4	Belirtli ve belirtisiz tanınım (Artikel)		Ders kitabı
5	Alfabe, olumsuz cümle (nicht)		Ders kitabı
6	Şahıslara göre düzenli ve düzensiz fiil çekimleri		Ders kitabı
7	Eşyalar, araç-gereçler ve sıfatlar.	Görsel materyal hazırlama.	Ders kitabı ve diğer görsel materyaller.
8	Soru cümleleri, evet-hayır soruları.		Ders kitabı
9	Haftanın günleri, saatler.	Görsel materyal hazırlama.	Ders kitabı ve görsel materyal.
10	Hobiler, aktiviteler.		Ders kitabı
11	İyelik zamirleri, aile ve meslekler.	Görsel-ışitsel materyal hazırlama.	Ders kitabı ve Video
12	Olumsuz cümle yapısı (kein)		Ders kitabı
13	Yiyecek ve içecekler, beslenme alışkanlıkları.	Kelime çalışması.	Ders kitabı, kelime kartları, video
14	Çoğul isimler.		Ders kitabı

Course Learning Outcomes

No	Learning Outcomes
C01	Almanca konuşan biriyle rahatlıkla tanışabilir.
C02	Öğrenci kendisini ve bir başkasını tanıtabilir.
C03	Öğrenci ailesinden, bireylerin mesleklerinden bahsedebilir.
C04	Öğrenci gündelik hayatta kullandığı eşyaların isimlerini bilir, uygun sıfatlarla onlardan bahsedebilir.
C05	Diğer ülkeleri, milletleri ve dillerinin Almancasını bilir.
C06	Öğrenci hobilerinden, sevdiği veya sevmediği aktivitelerden bahsedebilir.
C07	Haftanın günlerini, saatleri ve günün vakitlerini bilir. Birine saati sorabilir, kendisine saati soran birine cevap verebilir.
C08	Almanca sayıları 1000'e kadar bilir. Tarihleri söyleyebilir.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	4	56
Hours for off-the-c.r.stud	14	4	56
Assignments	14	4	56
Presentation	1	10	10
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			180
ECTS Credit of the Course			6

Contribution of Learning Outcomes to Programme Outcomes	
bbb	

	P10
All	5
C01	5
C02	5
C03	5
C04	5
C05	5
C06	5
C07	5
C08	5



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

D0000106 Ataturk's Principles and History of Turkish Revolution I					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
1	D0000106	Ataturk's Principles and History of Turkish Revolution I	2	2	2

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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.

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor YUNUS EMRE TEKİNSOY Instructor AYŞE ERYAMAN Instructor SADET ALTAY

Assistants:**Recommended or Required Reading**

Resources - Kemal Atatürk, Nutuk I-III, İstanbul 1993. 2- YÖK-Komiyon, Atatürk İlkeleri ve İnkilâp Tarihi, Ankara 1989. 3- A. Afetinan, M. Kemal Atatürk'ten Yaz

Course Category

Mathematics and Basic Sciences :		Education :	
Engineering :		Science :	
Engineering Design :		Health :	
Social Sciences :	100	Field :	

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	The aim of the course and resources		
2	Basic concepts related to the course Revolution, reform, upheaval, rebellion, blow. The principle of Ataturk's Revolution. Cf		
3	Internal reasons for the decline of the Ottoman Empire The problems that occurred in public administration, education, etc		
4	External reasons for the decline of the Ottoman Empire Colonialism, industrial revolution, imperialism. The Eastern Questio		
5	The basic concepts of the contemporary world Enlightenment, democracy, secularism, liberalism, socialism, nationalism		
6	Reform movements of the Ottoman Empire Lale devri (Tulip period). Selim III and Mahmut II reforms		
7	Reform movements of the Ottoman Empire Tanzimat and Islahat in the reform era. New Ottomans. Constitutional monarch		
8	Mid Term Exam.		
9	Intellectual movements in the late Ottoman period Westernism, Ottomanism, Islamism, Turkism		
10	The fall of the Ottoman Empire Trablusgarb War. Balkan War. World War I. Armenian question		
11	The fall of the Ottoman Empire The end of World War I: The Armistice of Mondros. Invasions after the Armistice. Separatis		
12	Of national struggle Salvation suggestions: Protection mandate and supporters. Suggestions on regional liberation. Full ind		
13	Of national struggle Ataturk's arrival to Anatolia. Conventions as mergers of the national struggle.		
14			
15	Of national struggle Anatolia, pass control. The opening of Parliament. Features of the Parliament		

Course Learning Outcomes

No	Learning Outcomes
C01	Models of change in the world to compare with the characteristics of Ottoman modernization and change is, led by Ataturk
C02	Turkish nation the reasons for analysis of contemporary medeniyetten must remain back.
C03	After colonialism and the industrial revolution and the developments in international relations to explain the effects of these developments on Turkey
C04	To explain the basic concepts that are effective in shaping the modern world.
C05	How to Know the stages and characteristics of Ottoman modernization
C06	The imperialist ambitions of the states on the territory of Turkey, who want to divide Turkey to recognize the separatist elements.
C07	That the establishment of National Defence of Turkey national and spiritual values based on the knowledge of unity and togetherness, conscious of these values to take ownership of and commitm
C08	Defence of Turkey feelings of gratitude to the heroes of this struggle to have succeeded

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P23	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	2	28
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			58
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes				
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	P09	P12	P15	
All	3	3	2	



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

D0000129		French I				
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits	
1	D0000129	French I	3	3	3	

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

Grammar, vocabulary, exercises, grup çalışmaları.

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Dr. ilan edilecek/will be announced

Assistants:**Recommended or Required Reading****Resources**

worksheets to be distributed during the semester
Bissar, D. & Phillips, H. (2008). Foundations French I. Palgrave Foundation Series.
haftalık olarak dağıtılacak/weekly distributed
ilan edilecek/will be announced
2

Course Category

Mathematics and Basic Sciences	: 0	Education	: 0
Engineering	: 0	Science	: 0
Engineering Design	: 0	Health	: 0
Social Sciences	: 100	Field	: 0

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Introduction to the CourseLa langue utilise en classe	reading the syllabus	Bissar, D. & Phillips, H. (2008). Foundati
2	Yourself and others	preparing for the relevant topic	Bissar, D. & Phillips, H. (2008). Foundati
3	Friends and Family	preparing for the relevant topic	Bissar, D. & Phillips, H. (2008). Foundati
5	The things you do	preparing for the relevant chapter	Bissar, D. & Phillips, H. (2008). Foundati
5	In and around town	preparing for the relevant chapter	Bissar, D. & Phillips, H. (2008). Foundati
6	Trains, planes and automobiles	studying relevant part	Bissar, D. & Phillips, H. (2008). Foundati
7	Home and away	preparing relevant chapters	Bissar, D. & Phillips, H. (2008). Foundati
8	MID TERM EXAMS	review	Bissar, D. & Phillips, H. (2008). Foundati
9	At the restaurant	preparing for the relevant sections	Bissar, D. & Phillips, H. (2008). Foundati
10	The things you have done on holiday and leisure time	reviewing relevant chapters	Bissar, D. & Phillips, H. (2008). Foundati
11	Education and experiences	preparing for the relevant section	Bissar, D. & Phillips, H. (2008). Foundati
12	At work/summer jobs	reviewing relevant chapters	Bissar, D. & Phillips, H. (2008). Foundati
13	Additional exercises	review	Bissar, D. & Phillips, H. (2008). Foundati
14	FINAL EXAMS	review	Bissar, D. & Phillips, H. (2008). Foundati

Course Learning Outcomes**No Learning Outcomes**

C01	Developing competence in a range of predictable simple everyday language tasks
C02	Providing a very basic knowledge of the structure and vocabulary of the language

Program Learning Outcomes**No Learning Outcome**

P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates/Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV1009 GENERAL BUSINESS					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
1	MV1009	GENERAL BUSINESS	2	2	3

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

To give general knowledges about management and organization.

Teaching Methods and Techniques:

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.

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Şefika Altıntaş

Assistants:**Recommended or Required Reading****Resources**

Temel İşletme Bilgileri İsmet Mucuk Türkmen Kitabevi
Yönetim ve Organizasyon,GÖRAL R, ve UYGUR Akyay Nobel Yayınevi-2005 ANKARA

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Management		
2	Administration and Decision Making		
3	Management and Planning		
4	Management by Objectives		
5	Classical Organization Theory		
6	Neo- Classical Organization Theory		
7	System Approach		
8	Mid-term exam		
9	Contingency Approach		
10	Total Quality Management		
11	Customer Satisfaction		
12	Quality Control Circles		
13	Quality Assurance System		
14	Standardization		
15	New Approaches in Management		

Course Learning Outcomes

No	Learning Outcomes
C01	Define basic concepts concerned with business administration.
C02	Explain management and organization theory (Classic, Neo-Classic, Modern and post-Modern theory).
C03	Apply management and organization theories whereby case studies.
C04	Plan case study data using management and organization theory.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	10	4	40
Assignments	0	0	0
Presentation	2	10	20
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			90
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes		
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bbb		
	P05	P15
C01	3	4
C02		4
C03		4
C04		4



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV1007 GENERAL ACCOUNTING I					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
1	MV1007	GENERAL ACCOUNTING I	5	5	7

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Şefika Altıntaş

Assistants:**Recommended or Required Reading****Resources**

Öğr.Gör. Sabri YILMAZ, Öğr.Gör. Üzeyir ÖLMEZ 'GENEL MUHASEBE' 2.Prof.Dr.Orhan SEVİLENGÜL, "GENEL MUHASEBE" Prof.Dr.Nalan AKDOĞAN, "GENE
1.Öğr.Gör. Sabri YILMAZ, Öğr.Gör. Üzeyir ÖLMEZ 'GENEL MUHASEBE' 2.Prof.Dr.Orhan SEVİLENGÜL, "GENEL MUHASEBE" Prof.Dr.Nalan
3.Prof.Dr.Yunus KİSHALI "GENEL MUHASEBE" Prof.Dr.Süleyman YÜKÇÜ "GENEL MUHASEBE"

Course Category

Mathematics and Basic Sciences :
Engineering :
Engineering Design :
Social Sciences :

Education :
Science :
Health :
Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Basic Concepts and Accounting System		
2	Balance Sheet Accounts as a briefly		
3	Current Assets		
4	Current Assets		
5	Fixed Assets		
6	Fixed Assets		
7	Equity		
8	Equity		
9	Income Statement Accounts Income Statement and Cost Accounts		
10	Income Statement and Balance Sheet Accounts Profit/Loss Calculations from Gross Profit Monograph Practice		
11	Current Liabilities Long Term Liabilities		
12	Monograph Practice Appropriate with Uniform Accounting System		
13	Income Statement and Balance Sheet Accounts		
14	monograph solution of accounts.		

Course Learning Outcomes

No	Learning Outcomes
C01	Defination and basic nations of accounting preparing and registering balance sheet.
C02	Preparing and registering and statement.
C03	Learning and registering accounts and chart of accounts.
C04	Registering commercial transaction for all kind of sectors, sequencing general preclasing trial balance.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis.
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
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P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	5	70
Hours for off-the-c.r.stud	14	3	42
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	28	1	28
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			142
ECTS Credit of the Course			5

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P01	P02	P04	P05
C02			2	2
C04	4	4		



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

D0000140		English I			
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
1	D0000140	English I	3	3	3

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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.

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Anil SAGLAM

Assistants:**Recommended or Required Reading**

Resources	Longman Dictionary english for life English for life English for life Vize ve Final
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Course Category

Mathematics and Basic Sciences : 0	Education : 50
Engineering : 0	Science : 0
Engineering Design : 0	Health : 0
Social Sciences : 20	Field : 30

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Hello		
2	Personal pronouns		
3	Countries		
4	Yes/No questions with verbs of to be		
5	Personal details		
6	Negatives, questions and short answers with verbs of to be		
7	Family and friends		
8	Possessive adjectives		
9	The way I live: present simple		
10	Present simple questions and answers		
11	Everyday life		
12	The time		
13	Places I like		
14	Object pronouns		

Course Learning Outcomes

No	Learning Outcomes
C01	Understanding and using basic English grammar
C02	Recognizing and using social expressions
C03	Understanding what one hears in the target language
C04	Counting up to 100 in English
C05	Asking and answering questions about basic matters
C06	Questioning and expressing time expressions such as hours and days of the week

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	14	2	28
Assignments	0	0	0
Presentation	4	5	20
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			92
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes

bbb

	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12	P13	P14	P15
All	3	2	2	2	3	4	4	3	4	3	3	4	5	3	4
C01	1	1	2	1	2	5	2	2	4	2	1	3	1	1	3
C02	1	1	2	1	2	5	2	3	4	2	1	3	1	1	3
C03	1	1	2	1	3	5	2	3	3	2	1	3	1	1	3
C04	1	2	2	1	3	5	2	3	3	2	3	3	1	1	3
C05	1	1	1	3	3	5	2	3	2	2	2	3	1	1	3
C06	1	1	1	3	4	5	2	3	2	2	3	3	1	1	3



Tokat Gaziosmanpaşa University

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MV1047 MICROECONOMICS					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
1	MV1047	MICROECONOMICS	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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.

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Üzeyir ÖLMEZ

Assistants:**Recommended or Required Reading****Resources**

Prof Dr.Kenan ÇELİK MİKRO İKTİSADA GİRİŞ MURATHAN YAYINEVİ

1. Prof Dr. İlker Parasız, İktisadin A,B,C'si 2. Prof. Dr. Hüseyin Şahin, İktisada Giriş 3. Prof. Dr. Zeynel Dinler, İktisada Giriş 4. Emine Başar, Hasan Altı

Course Category

Mathematics and Basic Sciences : 20

Engineering : :

Engineering Design : :

Social Sciences : 20

Education : :

Science : :

Health : :

Field : 60

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Provide information about the characteristics of the economy		
2	To classify the production		
3	To identify needs		
4	benefits to classify		
5	To give information on other economic concepts		
6	Consumers to determine the balance		
7	To determine the occurrence of demand		
8	To distinguish the types of elasticity of demand		
9	To determine the formation of supply		
10	Manufacturer to determine the balance		
11	To be able to become informed about the process of budget		
12	Perform cost analysis		
13	Classify the types of market		
14	To reserve balance formation in different markets		

Course Learning Outcomes

No	Learning Outcomes
C01	Distinguish the fundamentals of the economy
C02	Determine consumer preferences
C03	manufacturer determine the choice
C04	Distinguish types of markets

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevant The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	6	84
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	14	1	14
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			128
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes	
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	P16
All	5
C01	5
C02	5
C03	5
C04	5



Tokat Gaziosmanpaşa University

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Muhasebe ve Vergi Uygulamaları

MV1049 OFFICE PROGRAMS					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
1	MV1049	OFFICE PROGRAMS	3	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

To teach computer use to prepare and fill

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Ömer Altın

Assistants:**Recommended or Required Reading****Resources**

Bilgisayar Kullanımı ile ilgili kaynakların hepsi
Bilgisayar öğretimi ile ilgili kaynak kitaplar

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	To prepare and format a document		
2	use the spelling in a document control		
3	Add and edit a document, make		
4	Pages to make arrangements		
5	pages to make the review process		
6	to remove the document from the printer		
7	to create the document into the table		
8	Make a complex document-related applications		
9	Keyboard quick access to describe functions		
10	Preparing Resume		
11	Write a petition		
12	Official write		
13	Official papers post		
14	tables and graphics to create Tables to make the calculation Dinleyin		

Course Learning Outcomes

No	Learning Outcomes
C01	create a text file on the computer
C02	Text file operations
C03	To prepare the computer professional writing
C04	create a file on the computer, mathematical and logical

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
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P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	10	4	40
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	2	2
Practice	0	0	0
Laboratory	14	3	42
Project	0	0	0
Final examination	1	2	2
Total Work Load			128
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P05	P08	P14	P19
C01	1	2		4
C02	1	2		4
C03	1	2	3	4
C04	1	2		4



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MV1003		BASIC LAW			
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
1	MV1003	BASIC LAW	2	2	3

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Mustafa UZER

Assistants:**Recommended or Required Reading****Resources**

Prof. Dr. Faruk Andaç, HUKUKUN TEMEL KAVRAMLARI, DETAY YAYINCILIK ANKARA, 2013

Course Category

Mathematics and Basic Sciences :		Education :	
Engineering :		Science :	
Engineering Design :		Health :	
Social Sciences :	100	Field :	

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Law, Law Systems, differentiate law from other social system rules		
2	Basic aims of Law, main law systems and Turkish judicial system		
3	Main branches of law		
4	Sources of Law and private law		
5	Public Law knowledge		
6	Branches of positive law		
7	Implementation of law		
8	Mid Term Exam.		
9	Concept of Right		
10	Classification of Rights		
11	Obtaining, protecting losing rights		
12	Good will rule		
13	Good will rule		
14	Responsibility in law		

Course Learning Outcomes

No	Learning Outcomes
C01	law society in life, place and understand the importance of legal rules does not comply may face sanctions already able to predict,
C02	Structured query language on the table, modify, and delete commands can be clutch
C03	may face legal issues of law which branch-related and that their solution where can apply to teach law
C04	their rights as citizens, it is aimed to develop skills to use
C06	Is intended to develop an ability to use their rights as citizens

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevant The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	0	0	0
Assignments	14	2	28
Presentation	0	0	0
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			58
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes		
bbb		

	P08	P11
All	5	5
C01	5	5
C02	5	5
C03	5	
C04	5	
C06	5	



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MV1043 COMMERCIAL MATHEMATICS					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
1	MV1043	COMMERCIAL MATHEMATICS	2	2	2

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Şefika Altıntaş

Assistants:**Recommended or Required Reading**

Resources BÜYÜKATEŞ, GÜNAY, TİCARİ MATEMATİĞİ, ÇETİNER ERTUĞRUL, UYGULAMALI MATEMATİK

Course Category

Mathematics and Basic Sciences :	50	Education :	:
Engineering :	:	Science :	:
Engineering Design :	:	Health :	:
Social Sciences :	50	Field :	:

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Basic mathematical processes		
2	Ratios and proportion		
3	Percentage problems		
4	Loss profit problems		
5	Percentage problems / Loss profit problems		
6	Mean problems		
7	MidTerm Exam		
8	Aritmetical and weighted mean problems		
9	Interest problems		
10	Simple interest		
11	Discount problems		
12	Current accounts		
13	Examples		
14			

Course Learning Outcomes

No	Learning Outcomes
C01	Understand commercial mathematics problems
C02	Understand comparison problems
C03	Understand Loss profit problems
C04	Increase the basic ability of mathematical common thought
C05	Comprehend Interest problems

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	2	28
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	5	5
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	5	5
Total Work Load			66
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes		
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bbb		
	P04	P18
All	5	5
C01		5
C02		5
C03	5	5
C04		5
C05	5	5



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

D0000194 Turkish Language I					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
1	D0000194	Turkish Language I	2	2	2

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Murat Okyay DEMİRORS Şehnaz BODUR

Assistants:**Recommended or Required Reading****Resources**

weekly distributed readings

weekly readings

Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri

Ödevler dönem içerisinde ilan edilecektir./The assignments will be announced weekly.

Dersin 2 sınavı vardır/This course has 2 exams.

Course Category

Mathmatics and Basic Sciences : 0
Engineering : 0
Engineering Design : 0
Social Sciences : 100

Education : 0
Science : 0
Health : 0
Field : 0

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Introducing the course	-	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
2	Defining the language and its features	reading	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
3	The language families around the worldThe place of Turkish language among the world languages.	reading	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
4	The views of Atatürk on language	reading	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
5	Punctuation rules in Turkish	reading	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
6	Punctuation rules	reading	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
7	Punctuation rules	reading	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
8	MID TERMS	review	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
9	Semantics.	reading	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
10	Paragraph structure	reading	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
11	Formal writing	reading	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
12	Parts of the sentence	reading	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
13	Meaning of sentence: Problems and solutions	reading	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri
14	FINAL EXAMS	review	Atabey, İ ve diğ. Türk Dili ve Kompozisyon Bilgileri

Course Learning Outcomes**No Learning Outcomes**

C01 Being able to construct clear and accurate sentences in Turkish
C02 Using the features of standard Turkish in academic writing
C03 Identifying the meaning problems in a sentence.

Program Learning Outcomes**No Learning Outcome**

P05 Analyzes information related to the field, reviews and evaluates.
P21 Knows e-commerce applications.
P20 Analyzes financial statements.
P19 makes Statistical analysis.
P18 Makes Trade calculations.
P17 Analyzes macro-economic processes.
P16 Analyze micro economic affairs.
P15 Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
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P11 recognizes and regulatesMany of the printed documents used in business .
P22 performs in accordance with tax law taxation.
P09 In business knows the importance of professional ethics.
P10 knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08 Uses computer programs related to the field.
P07 Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03 Knows the Foreign Trade processing.
P02 performs preliminary accounting needs for public and private sectors.
P01 In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13 Has knowledge of commercial law.
P23 follows Labor and Social Security the process.
P06 Makes financial management operations.
P12 Mets legal responsibilities.
P04 Does Cost calculations ,apply economic analysis

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
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P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria			ECTS Allocated Based on Student Workload			
In-Term Studies	Quantity	Percentage	Activities	Quantity	Duration	Total Work Load
Mid-terms	0	%0	Course Duration	0	0	0
Quizzes	0	%0	Hours for off-the-c.r.stud	0	0	0
Assignment	0	%0	Assignments	0	0	0
Attendance	0	%0	Presentation	0	0	0
Practice	0	%0	Mid-terms	0	0	0
Project	0	%0	Practice	0	0	0
Final examination	0	%0	Laboratory	0	0	0
Total		%0	Project	0	0	0
			Final examination	0	0	0
			Total Work Load			0
			ECTS Credit of the Course			0

Contribution of Learning Outcomes to Programme Outcomes





Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

D0000104 GERMAN II					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
2	D0000104	GERMAN II	3	3	3

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

Current issues in the presence of basic German grammar

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:****Assistants:****Recommended or Required Reading**

Resources	Berliner Platz 1Langenscheidt Einfach Grammatik Übungsgrammatik Deutsch A1 bis B1 Einfach Grammatik Übungsgrammatik Deutsch A1 bis B1 haftalık olarak ilan edilecek/will be announced weekly 2
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Course Category

Mathematics and Basic Sciences : 0	Education : 0
Engineering : 0	Science : 0
Engineering Design : 0	Health : 0
Social Sciences : 50	Field : 50

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Greetings and FarewellsSaying where you come from and where you liveLettersNumbers 0-10	-	Einfach GrammatikÜbungsgrammatik De
2	Saying how you areTalking about nationality and languagesNumbers 11-100	preparing for the topic	Einfach GrammatikÜbungsgrammatik De
3	Work and studyJobs and professionsTowns and cities	preparing for the topic	Einfach GrammatikÜbungsgrammatik De
4	Family relationshipsLeisure time	preparing for the topic	Einfach GrammatikÜbungsgrammatik De
5	Saying how often you do thingsOrdering food and drinkShopping/ Asking for prices	preparing for the topic	Einfach GrammatikÜbungsgrammatik De
6	Booking a hotel roomTelling the timeTalking about daily routinesMaking appointments	preparing for the topic	Einfach GrammatikÜbungsgrammatik De
7	Travelling around town	preparing for the topic	Einfach GrammatikÜbungsgrammatik De
8	Mid-Term Exams	review	Einfach GrammatikÜbungsgrammatik De
9	Saying where people live and what their houses are likeMaking comparisonsDiscussing the pros and cons of something	preparing for the topic	Einfach GrammatikÜbungsgrammatik De
10	Describing items of personal appearance	preparing for the topic	Einfach GrammatikÜbungsgrammatik De
11	Talking about past holidaysDiscussing health	preparing for the topic	Einfach GrammatikÜbungsgrammatik De
12	TelephoningWriting a CvExpressing opinions	preparing for the topic	Einfach GrammatikÜbungsgrammatik De
13	Exercises	review	Einfach GrammatikÜbungsgrammatik De
14	FINAL EXAMS	review	Einfach GrammatikÜbungsgrammatik De

Course Learning Outcomes

No	Learning Outcomes
C01	consolidating previous learning
C02	sharing informing about personal experiences
C03	understanding the main points of daily conversation
C04	Being able to join impromptu dialogues

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulatesMany of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	6	4	24
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	4	4
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	6	6
Total Work Load			76
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes											
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	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11
All	3	3	5	5	3	4	4	3	4	3	5
C01	3	3	5	5	3	4	4	3	4	3	5
C02	3	3	5	5	3	4	4	3	4	3	5
C03	3	3	5	5	3	4	4	3	4	3	5
C04	3	3	5	5	3	4	4	3	4	3	3



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

D0000107 Ataturk's Principles and History of Turkish Revolution II					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
2	D0000107	Ataturk's Principles and History of Turkish Revolution II	2	2	2

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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.

Teaching Methods and Techniques:

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 strengthen these principles

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Adnan GELMEZ Instructor Sadet Altay Instructor Ayşe Eryaman Instructor Yunus Emre Tekinsoy

Assistants:**Recommended or Required Reading**

Resources - Kemal Atatürk, Nutuk I-III, İstanbul 1993. 2- YÖK-Komiyon, Atatürk İlkeleri ve İnkilâp Tarihi, Ankara 1989. 3- A. Afetinan, M. Kemal Atatürk'ten Yaz

Course Category

Mathematics and Basic Sciences :		Education :	
Engineering :		Science :	
Engineering Design :		Health :	
Social Sciences :	100	Field :	

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Of national struggle	Rebellions against the Parliament, The Treaty of Sevres	
2	Of national struggle	National War Fronts: The west facade, The South facade, The east facade.	
3	Of national struggle	Treaties which halted fighting: The Armistice of Mudanya, The Treaty of Lausanne.	
4	Establishment of the Republic of Turkey	Abolition of the sultanate, declaration of the republic, abolition of the caliph	
5	The democratization of the republic	People's Party, Progressive Republican Party, Free Republican Party, Democratic Pa	
6	Secularizing of the republic	Secularizing of the state management. Secularizing of the constitution. Secularizing of the edu	
7	The principle of nationalism	National government, The national history (Turkish Historical Society), National language (Turk	
8	Midterm Exam		
9	The principle of statism	Economics Congress of Turkey, national economy, promotion of private enterprise and develop	
10	Reactions to the Reforms	The rebellion of Seyh Sait, assassination attempt on Ataturk in Izmir, The Menemen event.	
11	The constitutions of Turkish History	1876, 1909, 1921, 1924, 1960, 1982 Constitutions and their features.	
12	Revolutions in the field of education	Tevhid-i Tedrisat Kanunu (The Law of Teaching Unification), Alphabet revolution, F	
13	Social Reforms	The hat and attire revolution, The abolition of dervish lodges, angles, tombs and religious orders, surnam	
14	Turkish foreign policy	Turkey's strategic importance, Liberation War era foreign policy, Turkish foreign policy of the Atatür	
15	Turkish foreign policy	Turkish foreign policy after Atatürk.	

Course Learning Outcomes**No Learning Outcomes**

C01	Determines that the establishment of agreements with Turkey and to analyze international law.
C02	That the reforms of Ataturk founded modern Turkey in order to bring the level of contemporary civilizations, the basic principles (Principles) to explain.
C03	Youth in Turkey's national, democratic, secular, social and individual values depending on the organization to be based on the principles of modern law.
C04	Youth who follow developments in the world, state and nation in the contemporary world that individuals can apply to be effective, needs to be done.

Program Learning Outcomes**No Learning Outcome**

P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro-economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	2	28
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			58
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes	
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	P12
All	2
C01	2
C02	2
C03	2
C04	2



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

D0000130		French II				
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits	
2	D0000130	French II	3	3	3	

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

Grammar, vocabulary, exercises, grup çalışmaları.

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:****Assistants:****Recommended or Required Reading**

Resources	
	weekly distributed handouts
	Lewis, A. F. & Beeching, K. (2008). Foundations French 2. Palgrave Macmillan.
	haftalık olarak dağıtılacak/weekly distributed
	ilan edilecek/will be announced
	2

Course Category

Mathematics and Basic Sciences	: 0	Education	: 0
Engineering	: 0	Science	: 0
Engineering Design	: 0	Health	: 0
Social Sciences	: 100	Field	: 0

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Introduction to the Course	In the class	reviewing previous learning
2	Finally! The Holiday!	reviewing relevant chapter	Lewis, A. F. & Beeching, K. (2008). Four
3	Did you go out yesterday?	reviewing previous topic	Lewis, A. F. & Beeching, K. (2008). Four
4	Free Time	reviewing previous topic	Lewis, A. F. & Beeching, K. (2008). Four
5	Who and where?	review previous topic	Lewis, A. F. & Beeching, K. (2008). Four
6	Application	review previous topic	Lewis, A. F. & Beeching, K. (2008). Four
7	I arrive Tuesday	review previous topic	Lewis, A. F. & Beeching, K. (2008). Four
8	MID TERM EXAMS	reviewing previous topics	Lewis, A. F. & Beeching, K. (2008). Four
9	The job interview	review previous weeks	Lewis, A. F. & Beeching, K. (2008). Four
10	Looking for an accommodation	review previous topics	Lewis, A. F. & Beeching, K. (2008). Four
11	In a jumble	review previous topics	Lewis, A. F. & Beeching, K. (2008). Four
12	Supplementary exercises	review previous topics	Lewis, A. F. & Beeching, K. (2008). Four
13	review	review all topics	Lewis, A. F. & Beeching, K. (2008). Four
14	FINAL EXAMS	review all topics	Lewis, A. F. & Beeching, K. (2008). Four

Course Learning Outcomes

No	Learning Outcomes
C01	consolidating previous learning
C02	learning to give information on personal experiences
C03	understanding the main points of a conversation on familiar matters regularly encountered in daily life
C04	Engaging into unprepared conversations on topics that are familiar or of personal interest
C05	Developing an understanding of French society and culture.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV1008 GENERAL ACCOUNTING II					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
2	MV1008	GENERAL ACCOUNTING II	5	5	7

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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 .

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Şefika Altıntaş

Assistants:**Recommended or Required Reading****Resources**

- M. Feyiz, Dönem Sonu Muhasebe İşlemleri, ISBN: 975-8779-03-6, Dilara Yayınevi, 2007, Rize
Adem.Çabuk, Muhasebede Dönem Sonu İşlemleri. ISBN: 975-564-125-3, Bursa, 2006.
M., Özbirecikli, Dönemsonu İşlemleri Muhasebesi, ISBN: 975-896-924-0, Ankara, 2005

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Definition of inventory - Related Concepts with inventory.. Necessity and comprehensive of the inventory process.		
2	Valuation Measurements: Valuation in TTK and VUK in valuation according to the principles of accounting		
3	Commercial and Financial Balance Sheet. Commercial and financial profit		
4	Regulation of financial statements and related Inventory Process, Cash and banks		
5	Securities		
6	Trade and other receivables		
7	Stocks		
8	Stocks		
9	Fixed Assets		
10	Depreciation, Intangible assets, bank loans		
11	Trade payables and other debts, own resources, prose accounts		
12	Final operations related to reserves and expenses		
13	Regulation of the balance sheet, the accounts closure		
14	Application		

Course Learning Outcomes

No	Learning Outcomes
C01	to learn the concept of pricing
C02	To be able to make pricing processin the accounts at the end of the period.
C03	To be able to prepare the definitive trial
C04	to be able to prepare the balance sheet and income statement of end of the period.
C05	to make preparations for the new term closing period accounts.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro-economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	5	70
Hours for off-the-c.r.stud	20	3	60
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	14	1	14
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			146
ECTS Credit of the Course			5

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P01	P02	P05	
C04	4	4	4	



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

D0000141		English II			
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
2	D0000141	English II	3	3	3

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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.

Teaching Methods and Techniques:

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)

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Anıl Sağlam

Assistants:**Recommended or Required Reading****Resources** Longman Dictionary**Course Category**

Mathematics and Basic Sciences :	Education	: 10
Engineering :	Science	: 10
Engineering Design :	Health	: 10
Social Sciences : 10	Field	: 10

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Where I live		
2	There is/are		
3	Past tense of verb to be		
4	Past simple: Irregular verbs		
5	We had a great time: simple past questions and negatives		
6	Simple past questions and negatives, short answers		
7	I can do that		
8	Can / can 't		
9	Please and thank you		
10	Some / any / like / would like		
11	Here and now		
12	Present continuous		
13	It 's time to go		
14	Future plans		

Course Learning Outcomes

No	Learning Outcomes
C01	Can communicate in simple and routine tasks requiring a simple and direct exchange of information on familiar and routine matters.
C02	Can describe in simple terms aspects of his/her background, immediate environment and matters in areas of immediate need.
C03	Can write descriptive paragraphs, postcards and thank-you letters.
C04	Can make short presentations and respond to questions.
C05	To make suggestions, to compare things and to talk about life.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	14	2	28
Assignments	0	0	0
Presentation	1	5	5
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			77
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes		
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bbb		
	P07	P09
C01	2	5
C02	2	5
C03	2	5
C04	2	5
C05	2	5



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV1014		Career Planning			
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
2	MV1014	Career Planning	1	1	2

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Şefika Altıntaş

Assistants:**Recommended or Required Reading****Resources**

Kulaksızoğlu, A. (2005). Ergenlik Psikolojisi. İstanbul Remzi, Kuzgun, Y. (2003). Meslek Danışmanlığı Kuramlar Uygulamalar. Ankara: Nobel., Kuzgun, Y. (2003). Meslek Rehberliği ve Danışmanlığına Giriş. Ankara: Nobel
Erdoğan, N. (2003). Kariyer Geliştirme. Ankara, Nobel,
Kulaksızoğlu, A. (2005). Ergenlik Psikolojisi. İstanbul Remzi.
Kuzgun, Y. (2003). Meslek Danışmanlığı Kuramlar Uygulamalar. Ankara: Nobel.

Course Category

Mathematics and Basic Sciences :
Engineering :
Engineering Design :
Social Sciences : 100

Education :
Science :
Health :
Field :

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Career concept		
2	The relation between career counseling and professional counseling		
3	Career planning		
4	Individual career development		
5	Preparation of CV		
6	Job interview		
7	Job interview		
8	Career Counseling Process		
9	Career Counseling Process		
10	Career Counseling Process		
11	Evaluating Turkish Educational System in terms of career counseling		
12	Applicability of career counseling at schools		
13	Applicability of career counseling at schools		
14	Applicability of career counseling at schools		

Course Learning Outcomes

No	Learning Outcomes
C01	Students shall restate principles and techniques of career counseling.
C02	Students shall use approaches and techniques of career counseling and debate identification of individual characteristics in career decision-making.
C03	Students shall explain career development.
C04	Students shall plan according to education grades career development process and serve.
C05	Students shall help individuals for career planning.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	Makes statistical analysis.
P18	Makes trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro-economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained.
P14	With offices in the area using computer programs makes correspondence.
P11	Recognizes and regulates many of the printed documents used in business.
P22	Performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	Knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevant knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	Performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc.) Tax Procedure Act and other legislation, principles and procedures specified by the computing environment.
P13	Has knowledge of commercial law.
P23	Follows labor and social security process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does cost calculations, apply economic analysis.

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	1	14
Hours for off-the-c.r.stud	14	3	42
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	10	10
Total Work Load			67
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes		
bbb		

	P07	P15
All	5	5
C01	5	5
C02	5	5
C03	5	5
C04	5	5
C05	5	5



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV1016 MACROECONOMICS					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
2	MV1016	MACROECONOMICS	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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.

Teaching Methods and Techniques:

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.

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Üzeyir ÖLMEZ

Assistants:**Recommended or Required Reading****Resources**

Prof.Dr.Kenan ÇELİK MAKRO İKTİSADA GİRİŞ MURATHAN YAYINEVİ
Prof.Dr.Ersan BOCUTOĞLU, Prof.Dr.Kenan ÇELİK, Prof.Dr.Metin BERBER-Makro İktisada Giriş.
Prof.Dr.Halil SEYİDOĞLU-Ekonomik Terimler Sözlüğü, Ekonom

Course Category

Mathematics and Basic Sciences : 10
Engineering :
Engineering Design :
Social Sciences : 10

Education :
Science :
Health :
Field : 80

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Basic macro-economic concepts		
2	Theories contributing to the creation and development of macro economics		
3	Theories contributing to the creation and development of macro economics		
4	Total demand, total supply, total expenditure and Identity		
5	The concepts related with National Income and the methods of computation of National Income		
6	Economy/Investment and Expenditure Relationships		
7	Money and the monetary systems		
8	Money and the monetary systems		
9	Central Bank, Monetary Policy tools and applications		
10	The types of inflation and the methods of struggling with inflation		
11	The politics of employment and unemployment		
12	The politics of foreign trade		
13	Balance of payments sheet		
14	Economic growth-development and distribution of income		

Course Learning Outcomes

No	Learning Outcomes
C01	Being able to Determine the basic macro-economic concepts
C02	Being able to learn theories contributing to the birth of macro-economics and its development
C03	Being able to analyze total supply and demand, total expenditure and similarities
C04	Being able to comprehend the concepts related to National Income and calculation of National Income
C05	Being able to analyze Economy/Investment relationships
C06	Being able to learn money and monetary systems, Central Bank and Monetary Politics

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	3	42
Assignments	2	4	8
Presentation	2	4	8
Mid-terms	1	2	2
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	3	3
Total Work Load			91
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes		
bbb		

	P07	P17
All	3	5
C01	3	5
C02	3	5
C03	3	5
C04	3	5
C05	3	5
C06	3	5

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
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P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P02	Knows the Foreign Trade processing.
P03	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria			ECTS Allocated Based on Student Workload			
In-Term Studies	Quantity	Percentage	Activities	Quantity	Duration	Total Work Load
Mid-terms	0	%0	Course Duration	0	0	0
Quizzes	0	%0	Hours for off-the-c.r.stud	0	0	0
Assignment	0	%0	Assignments	0	0	0
Attendance	0	%0	Presentation	0	0	0
Practice	0	%0	Mid-terms	0	0	0
Project	0	%0	Practice	0	0	0
Final examination	0	%0	Laboratory	0	0	0
Total		%0	Project	0	0	0
			Final examination	0	0	0
			Total Work Load			0
			ECTS Credit of the Course			0

Contribution of Learning Outcomes to Programme Outcomes





Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV1010		COMMERCIAL LAW			
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
2	MV1010	COMMERCIAL LAW	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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.

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Üzeyir ÖLMEZ

Assistants:**Recommended or Required Reading****Resources**

HAMDİ ÇİĞİLTEPE MURATHAN YAYINLARI

1. Baktır, Selma., Ticari İşletme Hukuku. Şafak Matbaacılık, İzmir, 2000

2.PORAY, Yasaman Ticari İşletme Hukuku İstanbul,2001

3.TEKİL Fahiman, Ticari İşletme Hukuku, İstanbul,2000 4.MOROĞLU, Nazan ve Erdoğan, TCK ve ilgili mevzuat, İstanbul,1998

Course Category

Mathematics and Basic Sciences :

Engineering :

Engineering Design :

Social Sciences : 20

Education :

Science :

Health :

Field : 80

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Application field of Turkish Commercial Code		
2	Commercial enterprises, commercial disputes and merchants and the status of the persons assisting merchants.		
3	Trade registry, registration		
4	The title of Merchant, rules of being of merchant		
5	Unfair competition		
6	Commercial books		
7	Current account and application		
8	Commercial Agency dependent to merchant		
9	Commercial Agency dependent to merchant		
10	Open partnership		
11	Limited company, commandite company		
12	Corporate company		
13	Law of valuable documents		
14	Drafts, bonds and checks		

Course Learning Outcomes

No	Learning Outcomes
C01	Understand the legal situations in commercial activities

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	3	42
Assignments	4	4	16
Presentation	4	2	8
Mid-terms	1	2	2
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	2	2
Total Work Load			98
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes	
bbb	

	P13
All	5
C01	5



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

D0000195 Turkish Language II					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
2	D0000195	Turkish Language II	2	2	2

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

To make students become familiar with the correct, beautiful and efficient use of the Turkish language to make them base the written and spoken intercourse of the language on strong principals to make them gain their skills in correspondence, presentations and explanations successfully in their business life to make them become intellectual individuals who read, think, inquire and bring solutions.

Teaching Methods and Techniques:

According to their subjects, reading, listening, writing, presentation, discussion, sampling, question and answer techniques will be used.

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Asist Prof.Dr. Yavuz Güneş

Assistants:**Recommended or Required Reading****Resources**

Yazım Kılavuzu, TDK Yayınları, Ankara, 2012. Türkçe Sözlük, TDK Yayınları, Ankara, 2013. Prof. Dr. Muharrem Ergin, Türk Dil Bilgisi, Bayrak Yayınları, İ Prof. Dr. Hanifi Vural, Türk Dili, Taşahan Kitap, Tokat, 2012.

Course Category

Mathematics and Basic Sciences :		Education :	
Engineering :		Science :	
Engineering Design :		Health :	
Social Sciences :	100	Field :	

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	marks of punctuation. (point, comma, semicolon, double point, interjection)		
2	marks of punctuation. (inverted commas, paranthesis)		
3	The rules of orthography. (Writing of capitals and numbers and compounds)		
4	The rules of orthography. (writing of idioms, dieresis, quotation words and foreign proper nouns)		
5	The rules of orthography. (The writing of abbreviation and some additions.)		
6	composition. (definition, aim, being succesful in composition)		
7	The methods of composition. (The constitution of assistant reflection and main reflection.)		
8	The methods of composition. (The constitution of paragraph, the methods of progress of reflection in paragraph)		
9	The properties of expression		
10	Failure to expression properly.		
11	The forms of expression. (collecting homeworks)		
12	varieties of expression. (oral expression)		
13	varieties of expression. (written expression- letter, petition)		
14	varieties of expression.(written expression- story, fiction, theatre, verse)		

Course Learning Outcomes

No	Learning Outcomes
C01	Understands the rules of writing on a topic, improves writing skills.
C02	Oral presentation and communication skills are gained.
C03	Written and oral expression and to communicate accurate and effective use of language is to understand, short equity requests, but being able to fully express, petition writing, report preparation
C04	Understand that our language is Turkish its place among the world 's languages??.
C05	Using the word in sentences comprehend the wrongs done in establishing the rules of spelling, punctuation, gains the ability to use correct and appropriate.
C06	Apart from textbooks, information texts to be read from a variety of genres, manners, life changing experience and perspective on life, the habit of seeing nice gains different opinions.
C07	Academic listening to a conversation, to ask questions, learn to make the necessary explanations, so how it should be understood that behavior within society and apply.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	2	28
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			58
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes	
bbb	

	P07
C01	3
C02	3
C03	3
C07	3

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P02	Knows the Foreign Trade processing.
P03	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria			ECTS Allocated Based on Student Workload			
In-Term Studies	Quantity	Percentage	Activities	Quantity	Duration	Total Work Load
Mid-terms	0	%0	Course Duration	0	0	0
Quizzes	0	%0	Hours for off-the-c.r.stud	0	0	0
Assignment	0	%0	Assignments	0	0	0
Attendance	0	%0	Presentation	0	0	0
Practice	0	%0	Mid-terms	0	0	0
Project	0	%0	Practice	0	0	0
Final examination	0	%0	Laboratory	0	0	0
Total		%0	Project	0	0	0
			Final examination	0	0	0
			Total Work Load			0
			ECTS Credit of the Course			0

Contribution of Learning Outcomes to Programme Outcomes





Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV2069 RESEARCH METHODS AND TECHNIQUES					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2069	RESEARCH METHODS AND TECHNIQUES	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Asist Prof.Dr. İBRAHİM CEMAL GENÇAYInstructor Sabri YILMAZ

Assistants:**Recommended or Required Reading****Resources**

Rauf ARIKAN, Araştırma Yöntem ve Teknikleri, Nobel Yayın, 2013
Rıdvan Yurtseven,Hüseyin Erkul; Sosyal Bilimlerde Araştırma Yöntem ve Teknikleri

Course Category

Mathematics and Basic Sciences : 30
Engineering :
Engineering Design :
Social Sciences : 50

Education :
Science :
Health :
Field : 20

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	The fundamental concepts in research knowledge, science, scientific method	Lecturer's presentation	Oral presentation
2	Justification and importance of research, research types, research issue	Lecturer's presentation	Oral presentation
3	Literature search	Lecturer's presentation	Oral presentation
4	Method, universe, sample	Lecturer's presentation	Oral presentation
5	Data collection and its methods	Lecturer's presentation	Oral presentation
6	Data analysis	Lecturer's presentation	Oral presentation
7	Midterm exam		Classical exam
8	Preparing research report	Lecturer's presentation	Oral presentation
9	Assessment of research outcomes	Lecturer's presentation	Oral presentation
10	Reporting of research outcomes	Lecturer's presentation	Oral presentation
11	Reporting of research outcomes	Lecturer's presentation	Oral presentation
12	Research presentation	Lecturer's presentation	Oral presentation
13	Research presentation	Lecturer's presentation	Oral presentation
14	Research presentation	Lecturer's presentation	Oral presentation

Course Learning Outcomes**No Learning Outcomes**

C01 Research and literature search
C02 To prepare a research report
C03 To plan the research process
C04 To right an essay

Program Learning Outcomes**No Learning Outcome**

P05 Analyzes information related to the field, reviews and evaluates.
P21 Knows e-commerce applications.
P20 Analyzes financial statements.
P19 makes Statistical analysis
P18 Makes Trade calculations.
P17 Analyzes macro-economic processes.
P16 Analyze micro economic affairs.
P15 Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14 With offices in the area using computer programs makes correspondence.
P11 recognizes and regulates Many of the printed documents used in business .
P22 performs in accordance with tax law taxation.
P09 In business knows the importance of professional ethics.
P10 knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08 Uses computer programs related to the field.
P07 Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03 Knows the Foreign Trade processing.
P02 performs preliminary accounting needs for public and private sectors.
P01 In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13 Has knowledge of commercial law.
P23 follows Labor and Social Security the process.
P06 Makes financial management operations.
P12 Mets legal responsibilities.
P04 Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	2	28
Assignments	8	2	16
Presentation	6	2	12
Mid-terms	1	1	1
Practice	14	1	14
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			100
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P05	P07	P15	P19
C01	5	5	5	4
C02	5	5	5	4
C03	5	5	5	4
C04	5	5	5	4



Tokat Gaziosmanpaşa University

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Muhasebe ve Vergi Uygulamaları

ENVIRONMENTAL PROTECTION					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2065	ENVIRONMENTAL PROTECTION	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

Elective Course; Lecture, Discussion

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Elif Aktürk Bozdemir

Assistants:**Recommended or Required Reading**

Resources Environmental Protection - Hüseyin ERKUL
Environmental Protection - Hüseyin ERKUL

Course Category

Mathematics and Basic Sciences :	Education :	10
Engineering :	Science :	
Engineering Design :	Health :	10
Social Sciences : 70	Field :	10

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Introduction, issues and activities, and assessment methods and functioning of the disclosure		
2	Environmental regulations		
3	Knowledge of environmental regulations		
4	Risk analysis: Analysis by interpreting the results to determine threats		
5	Risk analysis: Risk control to perform		
6	Waste storage		
7	Waste regulations and control		
8	Personal protection prevention		
9	Personal protection prevention		
10	Personal protection prevention		
11	International health and safety warnings		
12	Occupational health and safety regulations		
13	Occupational health and safety regulations		
14	Occupational health and safety regulations		

Course Learning Outcomes

No	Learning Outcomes
C01	Learning the environment and human health protection rules
C02	Learning the environmental regulations, information
C03	Learning the risk analysis

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	2	28
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	2	2
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	2	2
Total Work Load			60
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes
bbb





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MV2007 FOREIGN TRADE OPERATIONS					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2007	FOREIGN TRADE OPERATIONS	4	4	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

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.

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Asist. Prof. Dr. İBRAHİM CEMAL GENÇAY

Assistants:**Recommended or Required Reading**

Resources	
	2. Dış ticaret işlemleri yönetimi, Prof. Dr. Kenan Çelik ve diğerleri, Murathan yayınları, Trabzon, ,1. Dış ticaret işlemleri ve muhasebe uygulamaları, Feri
	1. Feridun Kaya; Dış Ticaret İşlemleri ve Muhasebe Uygulamaları
	2. Ümit Ataman, Haluk Sümer; Dış Ticaret İşlemleri ve Muhasebesi

Course Category

Mathematics and Basic Sciences : 20	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences : 50	Field : 30

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Basic concepts of foreign trade	To be prepared to related subject from	
2	Documents used in foreign trade	To be prepared to related subject from	
3	Delivery terms in foreign trade	To be prepared to related subject from	
4	Delivery terms in foreign trade	To be prepared to related subject from	
5	Payment terms in foreign trade	To be prepared to related subject from	
6	Payment terms in foreign trade	To be prepared to related subject from	
7	Payment terms in foreign trade	To be prepared to related subject from	
8	Collection operations of export cost	To be prepared to related subject from	
9	Closing the export account	To be prepared to related subject from	
10	Cancellation in export transactions	To be prepared to related subject from	
11	Classifying imported goods	To be prepared to related subject from	
12	Taxes in import transactions	To be prepared to related subject from	
13	Foreign exchange transactions	To be prepared to related subject from	
14	Documents used in foreign exchange transactions	To be prepared to related subject from	

Course Learning Outcomes

No	Learning Outcomes
C01	To be able to Do Import and Export Transactions.
C02	To be able to Follow Import and Export Regimes.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer, programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	1	14
Assignments	8	1	8
Presentation	8	1	8
Mid-terms	1	1	1
Practice	14	1	14
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			74
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes								
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bbb								
	P03	P05	P06	P07	P15	P16	P21	
C01	5	5	4	3	4	5	2	
C02	5	5	4	3	4	5	2	



Tokat Gaziosmanpaşa University

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Muhasebe ve Vergi Uygulamaları

MV2081 HUMAN RESOURCE MANAGEMENT					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2081	HUMAN RESOURCE MANAGEMENT	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

A course of human resources planning and management.

Teaching Methods and Techniques:

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.

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Erdal Taha Aydođdu

Assistants:**Recommended or Required Reading****Resources**

İnsan Kaynakları Yönetimi Serkan Bayraktarođlu Sakarya Yayınevi

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field :

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	The definition, significance and scope of human resources management, strategic importance of HRM, HRM and organization		
2	The definition, significance and scope of human resources management, who performs HRM activities, HR department operations		
3	a shift from personal management to human resources management, external environmental influences, internal environment		
4	the main principles of human resources management, global human resource management, the expatriate manager in the		
5	the definition and significance of the human resources concept, the aim and the scope of planning in human resources, eff		
6	job analysis and design, the steps in job analysis, methods of data collection, job description and job design, selection of h		
7	training of human resources, orientation, training and development: selected methods		
8	Mid-term		
9	exam/career planning, career path, career development, individual and organisational career		
10	the definition of performance evaluation, the process of performance evaluation, the methods of performance rating		
11	the methods of performance evaluation		
12	the methods of performance evaluation		
13	wage and salary management, job analysis, process and management, wage and recruitment systems		
14	employee motivation, employee compensation, employee benefits		
15	industrial relations, workforce relations, employee health and safety, labor relations		

Course Learning Outcomes

No	Learning Outcomes
C01	define human resource policies and practices.
C02	explain job analysis, selection practices and orientation, training and development programs, career planning, performance evaluation, job evaluation and wage management, the union-management
C03	harmonize strategies of organization and human resource practices.
C04	plan human resource practices which are suitable for the organizations.
C05	summarize development process of human resource management in Turkey.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business.
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevant The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	24	3	72
Assignments	0	0	0
Presentation	2	4	8
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			110
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes		
bbb		
	P12	P15
C01	3	3
C02	3	3
C03	3	3
C04	3	3
C05	3	3

	P12	P15
C01	3	3
C02	3	3
C03	3	3
C04	3	3
C05	3	3



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Muhasebe ve Vergi Uygulamaları

MV2079 QUALITY ASSURANCE AND STANDARDS					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2079	QUALITY ASSURANCE AND STANDARDS	3	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Selda Demir

Assistants:**Recommended or Required Reading**

Resources Course lecturer
Oral and visual expression, presentation, discussion, practice, homework

Course Category

Mathematics and Basic Sciences : 5	Education :
Engineering : 5	Science :
Engineering Design : 20	Health :
Social Sciences : 20	Field : 70

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Quality Concept		
2	Standard and Standardization		
3	The importance of the standard manufacturing and service sector quality and standards of Directors		
4	Management quality and standards and environmental standards		
5	Environmental standards of quality management system models		
6	Quality management system, strategic management models		
7	Participation in the management of strategic management		
8	The process management system, resource management system		
9	Resource management system, the EFQM excellence model		
10	Production quality control inspection and sampling		
11	Total quality control inspection and sampling		
12	Total Quality Control		
13	Control Diagrams		
14	Statistical Distributions		

Course Learning Outcomes

No	Learning Outcomes
C01	The concept of quality, standardization, and concepts to create a standard
C02	Create the concept of quality management
C03	Quality management system to create the basis
C04	Apply quality standards
C05	Statistical quality control methods to apply

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	14	1	14
Assignments	2	11	22
Presentation	1	10	10
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			90
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes												
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bbb												
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	P11	P12
All	1	1	1	1	1	2	2	2	3	5	4	4
C01				3	3	3	2	4		2		4
C02				3	3	3	2	4		2		4
C03				3	3	3	2	4		2		4
C04				3	3	3	2	4		2		4
C05				3	3	3	2	4		2		4



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MV2063 PUBLIC FINANCE					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2063	PUBLIC FINANCE	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Dr. Mustafa Macit

Assistants:**Recommended or Required Reading****Resources**

Kamu Maliyesi Osman Pehlivan

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field :

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Qualities of public services and expenditures, definition, objectives and types of public revenues		
2	Definition, scope and functions of the public sector		
3	The definition and development of finance, interdisciplinary relationships, approaches and objectives		
4	Classification of Taxes		
5	Tax Burden and Tax Reflection		
6	Tax theory and practice		
7	Definition of Public Finances		
8	Functions of public finance		
9	Public Expenditure		
10	Definition of public expenditure		
11	Public Expenditure Limit		
12	Types of Public Financing		
13	Types of Public Financing		
14	Definition of Tax; Aim and principles of tax		

Course Learning Outcomes

No	Learning Outcomes
C01	Qualities of public services and expenditures, definition, objectives and types of public revenues
C02	Definition, scope and functions of the public sector
C03	The definition and development of finance, interdisciplinary relationships, approaches and objectives
C04	Tax theory and practice
C05	Definition of Public Finances
C06	Functions of public finance

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	10	3	30
Assignments	1	1	1
Presentation	2	1	2
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			63
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes
bbb





Tokat Gaziosmanpaşa University

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Muhasebe ve Vergi Uygulamaları

MV2003 FINANCIAL STATEMENT ANALYSIS					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2003	FINANCIAL STATEMENT ANALYSIS	4	4	5

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

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.

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Şefika Altıntaş

Assistants:**Recommended or Required Reading****Resources**

Adem Çabuk-İbrahim Lazol, Mali Tablolara Analizi, EKİN KİTABEVİ YAYINLARI, Bursa, 2011, Mustafa Savcı, Mali Tablolara Analizi, AKTİF YAYINLARI, İst

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	The basic theoretical knowledge regarding financial statements		
2	Introduction to financial analysis		
3	Horizontal analysis		
4	Vertical analysis		
5	Trend analysis		
6	Ratio analysis		
7	Ratio analysis		
8	Ratio analysis		
9	The basic knowledge regarding the additional financial statements		
10	Preparation of the flows of funds statement		
11	Preparation of the cash flow statement		
12	Preparation of the profit distribution statement		
13	Preparation of the statement of changes in shareholder's equity		
14	Application example		

Course Learning Outcomes

No	Learning Outcomes
C01	Definition of financial statements and preparing reports.
C02	Definition of extension financial statements and preparing reports.
C03	Analysing by financial analysis technics and annotating.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	4	56
Hours for off-the-c.r.stud	14	4	56
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	14	1	14
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			128
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes						
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bbb						
	P01	P02	P04	P05	P06	P20
C01	2	2	1			
C03				3	3	3



Tokat Gaziosmanpaşa University

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MV2043 COST ACCOUNTING					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2043	COST ACCOUNTING	4	4	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

Cost elements , expense distribution, unit cost, cost records

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Şefika Altıntaş

Assistants:**Recommended or Required Reading**

Resources	Mustafa Savcı, Maliyet Muhasebesi Murathan Yayınevi Cost Accounting Sait Y. Kaygusuz Şükrü Dokur- Dora Yayıncılık Cost and Managerial Accounting H.Kamil Büyükmirza Gazi Kitabevi Cost Accounting
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Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Introduction to Cost Accounting		
2	Cost Accounts in Uniform Accounting Chart (7/A), Cost Accounts in Uniform Accounting Chart (7/B)		
3	Material Costs		
4	Material Costs		
5	Labor Costs		
6	Overhead Costs		
7	Allocation of Overhead Costs (Direct, Step-down, Mathematical)		
8	mid-term exam		
9	Allocation of Overhead Costs (Direct, Step-down, Mathematical)		
10	Basic Costing Approaches, Job-order Costing		
11	Process Costing System		
12	Process Costing System		
13	Process Costing System FIFO		
14	Joint Costs		
15	Allocation techniques of Joint Costs		

Course Learning Outcomes

No	Learning Outcomes
C01	Be able to explain main production cost elements.
C02	Be able to summarize basic costing approaches
C03	Be able to help resolutions to be taken on the management of business costs.
C04	Be able to explain the fundamental concepts related to cost accounting.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	4	56
Hours for off-the-c.r.stud	14	4	56
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			114
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P04	P05	P07	P15
C01	5			
C02	5	3		
C03	5		3	4
C04	5		3	



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MV2073 ACCOUNTING AUDIT					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2073	ACCOUNTING AUDIT	3	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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.

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Şefika ALTINTAŞ

Assistants:**Recommended or Required Reading**

Resources	
	Muhasebe Denetimi, Nejat Bozkurt, Alfa Yayıncılık, 2015
	Muhasebe Denetimi, Nejat Bozkurt, Alfa Yayıncılık, 2015

Course Category

Mathematics and Basic Sciences :		Education :	
Engineering :		Science :	
Engineering Design :		Health :	
Social Sciences :	40	Field :	60

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	The aim, importance and concept of auditing		
2	The history of auditing		
3	Aims of auditing		
4	Knowledge on auditing and the controller		
5	İşletme içi muhasebe kontrol sistemi		
6	Proofs of auditing and technics		
7	Statistical sampling methods used for auditing		
8	Auditing working programs		
9	Preparation of working papers		
10	Auditing reports		
11	Preparation of sample auditing report		
12	The analysis of the law numbered 3568 on Independent Accountant, (IA), Certified Public Accountant, (CPA) and Sworn-in		
13	Case studies		
14	Case studies		

Course Learning Outcomes

No	Learning Outcomes
C01	To comprehend the basic concepts in auditing
C02	To be able to determine aims and targets of auditing and control
C03	To comprehend internal control system
C04	To understand the proofs of auditing
C05	To comprehend the professional legislation

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro-economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	14	2	28
Assignments	0	0	0
Presentation	9	2	18
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			90
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes		
bbb		

	P04	P05
All	5	5
C01	5	5
C02	5	5
C03	5	5
C04	5	5
C05	5	5



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MV2057 ACCOUNTING LAW RELATIONS					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2057	ACCOUNTING LAW RELATIONS	3	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

Accounting principals code of commerce accounting profession law deontology

Teaching Methods and Techniques:

to give principal of accounting applications on basis legal legislation

Prerequisites and co-requisites:**Course Coordinator:**

Instructor Üzeyir ÖLMEZ

Name of Lecturers:**Assistants:****Recommended or Required Reading**

Resources Banar, K. (Editor). (2012). Accounting and Law, Eskişehir: Anadolu University. Publication No: 3788, AÖF Publication No: 2602 Recommended resources
Prof.Dr. Osman Altuğ, Muhasebe Hukuk İlişkileri, Türkmen Kitabevi, 2000.
2- Karayalçın Yaşar, Muhasebe Hukuku, Bankacılık ve Ticaret H. Araş.E. Yayınevi, 1988.

Course Category

Mathematics and Basic Sciences :		Education	:
Engineering :		Science	:
Engineering Design :		Health	:
Social Sciences :	30	Field	: 70

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	FUNDAMENTAL PRINCIPLES OF LAW		
2	ACCOUNTING SCIENCE		
3	Regulations Regarding the Accounting Legal Relationship		
4	Regulations Regarding the Accounting Legal Relationship		
5	Regulations Regarding the Accounting Legal Relationship		
6	Books to be Used in Commercial Transactions		
7	Books to be Used in Commercial Transactions		
8	TURKISH JUDICIAL SYSTEM		
9	TURKISH JUDICIAL SYSTEM		
10	TURKISH JUDICIAL SYSTEM		
11	JUDGMENT IN COMMERCIAL AFFAIRS		
12	JUDGMENT IN COMMERCIAL AFFAIRS		
13	JUDGMENT IN COMMERCIAL AFFAIRS		
14	case studies		

Course Learning Outcomes

No	Learning Outcomes
C01	Create, analyse and/or assess scientific issues in theories and methods
C02	Course providing specialised skills to the main field
C03	Will have knowledge on turkish judiciary
C04	Will have knowledge on turkish accounting profession structure
C05	Will have knowledge required for being court expert

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	14	6	84
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	2	2
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	2	2
Total Work Load			130
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes	
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	P12
All	5
C01	5
C02	5
C03	5
C04	5
C05	5



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MV2075 ACCOUNTING SYSTEMS AND ORGANIZATION					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2075	ACCOUNTING SYSTEMS AND ORGANIZATION	3	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Şefika Altıntaş

Assistants:**Recommended or Required Reading****Resources**

Prof. Dr. Fatih Coşkun Ertaş Muhasebe Sistem ve Organizasyonu Seçkin Yayıncılık Ankara 2016

1. Sürmeli, F. vd. (2005) Muhasebe Bilgi Sistemi, Eskişehir: Açık Öğretim Fakültesi Yayınları no.860 2. Ertaş, F.C. (2002) İşletmelerde Muhasebe Organi

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Commercial enterprises		
2	Commercial document definition		
3	Commercial nature of the document		
4	All commercial documents: invoices, shipment, consignment invoice, giderp pusulsa the producer receipt, retail sales receipt		
5	Commercial documents as a practical introduction		
6	Demonstration of commercial documents		
7	Commercial document instances - I		
8	Examples of commercial document II		
9	Examples of commercial paper III		
10	Examples of commercial paper IV		
11	Leaflets, Practical examples I		
12	Practical examples II		
13	Practical examples III		
14	Account books		

Course Learning Outcomes

No	Learning Outcomes
C01	To explain the concept of the accounting system, to classify species
C02	Recognize the chart of accounts, accounting organization elements making up the clutch
C03	Industrial and economic enterprises to establish the accounting system,

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis.
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	20	3	60
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	14	1	14
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			118
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P01	P02	P04	P11
C02	2			2
C03		3	3	



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MV2005 ACCOUNTING APPLICATION I					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2005	ACCOUNTING APPLICATION I	4	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Üzeyir ÖLMEZ

Assistants:**Recommended or Required Reading****Resources**

Muhasebe Uygulamaları Anadolu Üniversitesi yayınları

1. Küçüksavaş, Nihat Prof.Dr., Genel Muhasebe İlkeler ve Uygulaması, Beta Basım Yayım Dağıtım, 2. Akdoğan, Nalan ve Sevilengül, Orhan, Tekdüzen Mu

Course Category

Mathematics and Basic Sciences :

Engineering :

Engineering Design :

Social Sciences :

Education :

Science :

Health :

Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Course introduction		
2	The class divided into groups of groups giving homework		
3	Examination of applications in the accounting profession		
4	the problem with solution		
5	Examination of the errors encountered in solving problems		
6	Looking forward to exam application		
7	Looking forward to exam application		
8	Looking forward to exam application		
9	Examination of the problems faced by professional accountants		
10	solutions to problems		
11	How to win the professional skills and capabilities to see that		
12	Examination preparation		
13	Examination preparation		
14	Examination preparation		

Course Learning Outcomes

No	Learning Outcomes
C01	reimbursement of business current account, charged, and the journal vouchers to make records
C02	Accounting records to be transferred to the book-i graves and trial can be held in

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	5	4	20
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	14	1	14
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			64
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P01	P02	P03	
C01	1		1	
C02		2		



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MV2041 PACKAGE PROGRAMS I					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2041	PACKAGE PROGRAMS I	4	4	5

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

Transforming theoretical knowledges to practise by using compact accounting program.

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Ömer Altın

Assistants:**Recommended or Required Reading****Resources**

Bilgisayarlı Muhasebe, Seçkin Yayıncılık, Ankara Mustafa Uçar, Uygulamalı Bilgisayarlı Muhasebe, Beta Basım Yayın Dağıtım, Ankara

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field :

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Explaining basic concepts of accounting		
2	Teaching how to recognize balance-sheet, income chart.		
3	Recognizing the card indexes used in accountancy and filling.		
4	Recognizing the books in accounting and teaching the classification		
5	Teaching the calculation of in-out come and cost calculations.		
6	Teaching termly accountancy operations.		
7	Arrangement of balance and income tables manually.		
8	Stressing the importance of monotype account plan and teaching how to create account in account plan.		
9	Obligation of using software and understanding the importance of using, knowing software used in market.		
10	Arrangements of card indexes using software.		
11	Account book arrangements in software.		
12	Financial table arrangements in software.		
13	Yearbook operations in the software.		
14	Closing index arrangements and copying of files to next term		

Course Learning Outcomes

No	Learning Outcomes
C01	Comprehend accounting software program
C02	Use currency account and inventory modules of accounting software program
C03	Use receipt and delivery note modules of accounting software program
C04	Use general accounting module of accounting software program
C05	Use commercial transactions module of accounting software program

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	4	56
Hours for off-the-c.r.stud	10	4	40
Assignments	1	1	1
Presentation	1	1	1
Mid-terms	1	2	2
Practice	0	0	0
Laboratory	14	4	56
Project	0	0	0
Final examination	1	2	2
Total Work Load			158
ECTS Credit of the Course			5

Contribution of Learning Outcomes to Programme Outcomes

bbb

	P01	P08	P11
C01	5	5	
C02	5	5	4
C03	5	5	
C04	5	5	4
C05	5	5	4

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P02	Knows the Foreign Trade processing.
P03	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria			ECTS Allocated Based on Student Workload			
In-Term Studies	Quantity	Percentage	Activities	Quantity	Duration	Total Work Load
Mid-terms	0	%0	Course Duration	0	0	0
Quizzes	0	%0	Hours for off-the-c.r.stud	0	0	0
Assignment	0	%0	Assignments	0	0	0
Attendance	0	%0	Presentation	0	0	0
Practice	0	%0	Mid-terms	0	0	0
Project	0	%0	Practice	0	0	0
Final examination	0	%0	Laboratory	0	0	0
Total		%0	Project	0	0	0
			Final examination	0	0	0
			Total Work Load			0
			ECTS Credit of the Course			0

Contribution of Learning Outcomes to Programme Outcomes





Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV2059 MANAGEMENT AND ORGANIZATION					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
3	MV2059	MANAGEMENT AND ORGANIZATION	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

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 view

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Zeynep Dilara Tinaz

Assistants:**Recommended or Required Reading****Resources**

1. Türkçe, Kitap, 1.Eren, E.(2003), Yönetim ve Organizasyon, Beta Basımevi 2.Genç, N.(2004), Yönetim ve Organizasyon, Seçkin Basımevi 3.Koçel, T.(2

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field :

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Basic concepts related with administration		
2	Administrator, entrepreneur and leader		
3	Organization-environment interaction		
4	Authority and responsibility		
5	Decision and information systems		
6	Administration operations		
7	Administration operations		
8	Organization and organization structures		
9	Evolution of administration		
10	Classical theories		
11	Neo-classical theories		
12	Modern theories		
13	Current approaches		
14	Current approaches		

Course Learning Outcomes

No	Learning Outcomes
C01	Define basic concepts of administration and organization.
C02	Analyze the description of administration and developing stage(classic and neo-classic theories)
C03	Define the modern and current administration approaches
C04	Define the functions of administration
C05	Examine the important decisions about the processes of institutions(authority-responsibility, motivation, decision making and data systems

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro-economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	2	28
Assignments	0	0	0
Presentation	7	2	14
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			72
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes
bbb





Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV2068 BANK ACCOUNTING					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2068	BANK ACCOUNTING	3	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

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.)

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Şefika Altıntaş

Assistants:**Recommended or Required Reading****Resources**

Bankacılık Teorisi uygulama ve yönetimi (Dr.Mehmet TAKAN)

vize final büt

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences : 100	Field :

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
14	1 Bank Balance Sheet, Structure and Details2 Bank Income Statement, Structure and Details3 Uniform		

Course Learning Outcomes**No Learning Outcomes**

C01 Students would learn the main items in financial tables of a Bank, accounting system of Banks, how the banking transactions are being booked, the details of uniform rules of accounting applicable

Program Learning Outcomes**No Learning Outcome**

P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis.
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulatesMany of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	0	0	0
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	23	23
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	25	25
Total Work Load			90
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes
bbb





Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV2070 INFORMATION AND COMMUNICATION TECHNOLOGY					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2070	INFORMATION AND COMMUNICATION TECHNOLOGY	3	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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.

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Dr. Ömer ALTIN

Assistants:**Recommended or Required Reading**

Resources	Fundamentals of Computers and Office 2007, Asst. Assoc. Dr.. Deniz Mertkan GEZGİN 1)Fundamentals of Computers and Office 2007, Asst. Assoc. Dr.. Deniz Mertkan GEZGİN 2)Lecture Notes 1)Bilgisayarın Temelleri ve Office 2007,Yrd. Doç. Dr. Deniz Mertkan GEZGİN 2)Ders Notları
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Course Category

Mathematics and Basic Sciences : 10	Education :
Engineering : 20	Science :
Engineering Design : 40	Health :
Social Sciences :	Field : 30

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	General Concepts	Lecture notes prepared	Textbook
2	Computer hardware components, the input and output units	Lecture notes prepared	Textbook
3	Computer hardware components, the input and output units	Lecture notes prepared	Textbook
4	Use of the keyboard	Lecture notes prepared	Textbook
5	The operating system and the file, directory, drive concept	Lecture notes prepared	Textbook
6	Operating system management, control elements and features of the program installation and removal	Lecture notes prepared	Textbook
7	The concept of the Internet, web browsers, web, e-mail, ftp services	Lecture notes prepared	Textbook
8	Computer viruses, spyware and antivirus	Lecture notes prepared	Textbook
9	Word-processing software (MS Word) and basic components of the structure, document creation	Lecture notes prepared	Textbook
10	Writing text, text formatting, cut-copy-paste operations, making a paragraph, page structure determination	Lecture notes prepared	Textbook
11	Add and edit pictures, work with notes, symbols, and add the equation	Lecture notes prepared	Textbook
12	Create a table, columns and rows, merge, split, table formats,	Lecture notes prepared	Textbook
13	Adding drawing objects, graphics, adding annotation	Lecture notes prepared	Textbook
14	To check the spelling, use the features of different languages	Lecture notes prepared	Textbook

Course Learning Outcomes

No	Learning Outcomes
C01	Students will be able to know the basic concepts of computer systems
C02	Students will be able to know the hardware components
C03	Students will be able to use the operating system and make changes to the settings
C04	Students will be able to recognize Internet service, do research using the Internet, use common Internet services
C05	Students will be able to know the computer virus and antivirus concepts and security measures
C06	Students will be able to create a document in MS Word

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV2078 GOVERNMENTAL ACCOUNTING					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2078	GOVERNMENTAL ACCOUNTING	3	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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.

Teaching Methods and Techniques:

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.

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Sabri YILMAZ

Assistants:**Recommended or Required Reading****Resources**

1. Barış Sipahi, Serhat Yanık, Cevdet Topal; Devlet Muhasebesi, Nobel Yayınları, Ankara, 2007 2. Mehmet İpek, Merkezi Yönetim Muhasebe Yönetmeliği

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Public accounting systems		
2	Turkish public accounting system		
3	Budget activities and process		
4	Theoretical informations about public accounting system.		
5	Account plans and functioning of the accounts		
6	Current Assets		
7	Current accounts and implementation		
8	Short and long term liabilities and implementation		
9	Own resources and implementation		
10	Budget accounts and its operation		
11	Cost accounts and implementation		
12	Monograph implementation and solutions		
13	The closure of the budget accounts in Turkey		
14	Annual reports and final accounts law		

Course Learning Outcomes

No	Learning Outcomes
C01	Content and scape of general accounting regulation.
C02	Learning the system of government accounting.
C03	Learning financial reporting and regulating related statements.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	20	3	60
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	14	1	14
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			118
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P01	P10	P20	
C01		1		
C02	2			
C03			3	



Tokat Gaziosmanpaşa University

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MV2054 FOREIGN TRADE OPERATIONS AND ACCOUNTING					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2054	FOREIGN TRADE OPERATIONS AND ACCOUNTING	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

Export and Import operations account for transactions

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Sabri YILMAZ Instructor Üzeyir ÖLMEZ Asist Prof.Dr. Sibel Ölmez CANGİ

Assistants:**Recommended or Required Reading****Resources**

Mustafa Savcı, Sadettin Gültekin Dış ticaret işlemleri muhasebesi Murathan Yayınevi
Prof.Dr.Umit ATAMAN, Prof.Dr.Haluk SUMER "DIŞ TİCARET İŞLEMLERİ VE MUHASEBESİ" İSTANBUL 2006 Yaser GÜRSOY " DIŞ TİCARET İŞLEMLERİ Vİ

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Foreign trade transactions accounting		
2	Chart of accounts in foreign trade		
3	Foreign Exchange, foreign exchange, cash and foreign currency exchange transactions accounting concepts		
4	Accounting for foreign exchange transactions		
5	Leasing		
6	Factoring		
7	Forfeiting Eximbank Credit		
8	Export of payment forms and accounting records		
9	Exports forms of payment and accounting records of foreign trade transactions KDV		
10	Foreign trade transactions KDV		
11	Foreign trade of state aid and incentives		
12	Accounting for import transactions		
13	Import procedures Import accounting transactions KDV		
14	Import transactions KDV		

Course Learning Outcomes

No	Learning Outcomes
C01	Accounting system to create
C02	Foreign trade financing provide
C03	Export transactions account for
C04	Import transactions account for
C05	Transit Trade to make transactions and cost accounting,
C06	Exports to reclaim Value Added Tax, Risk Analysis process to apply,
C07	Export and import financing techniques to make accounting procedures,
C08	foreign trade e-declaration, edit documents in accordance with accounting standards.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	5	70
Assignments	3	3	9
Presentation	3	3	9
Mid-terms	1	2	2
Practice	1	1	1
Laboratory	0	0	0
Project	0	0	0
Final examination	1	2	2
Total Work Load			121
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P01	P03	P05	P11
C01	4	5	3	3
C02	4	5		



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Muhasebe ve Vergi Uygulamaları

MV2006 FINANCIAL MANAGEMENT					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2006	FINANCIAL MANAGEMENT	3	3	5

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

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).

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Şefika Altıntaş

Assistants:**Recommended or Required Reading**

Resources	Supplementary textbooks Lecture notes Öztin Akgüç, Finansal Yönetim, Avcıol Basım Yayın, İstanbul, 2008.
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Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	The purpose of financial management and definition		Oztin Akgüç, Financial Management, Avc
2	Financial analysis; rates		Oztin Akgüç, Financial Management, Avc
3	Financial analysis; rates		Oztin Akgüç, Financial Management, Avc
4	Financial analysis applications		Oztin Akgüç, Financial Management, Avc
5	Funds flow statement		Oztin Akgüç, Financial Management, Avc
6	Financial planning		Oztin Akgüç, Financial Management, Avc
7	Budgets		Oztin Akgüç, Financial Management, Avc
8	Profit planning		Oztin Akgüç, Financial Management, Avc
9	Profit planning		Oztin Akgüç, Financial Management, Avc
10	Profit Distribution		Oztin Akgüç, Financial Management, Avc
11	Capital Budgeting		Oztin Akgüç, Financial Management, Avc
12	Working capital management		Oztin Akgüç, Financial Management, Avc
13	Cash Management		Oztin Akgüç, Financial Management, Avc
14	Inventory Management		Oztin Akgüç, Financial Management, Avc

Course Learning Outcomes

No	Learning Outcomes
C01	Recognize basic concepts related to finance.
C02	The rates used in the analysis of financial statements comprehend.
C03	Investment decisions of the methods used in the know.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer, programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	14	3	42
Assignments	14	1	14
Presentation	10	2	20
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			120
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes

bbb

	P01	P04	P07	P11	P20	P23
C01	3	3	4	4	5	5
C02	3	3	4	4	5	5
C03	3	3	4	4	5	5



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV2064 ENTREPRENEURSHIP					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2064	ENTREPRENEURSHIP	3	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Dr. Mustafa Macit

Assistants:**Recommended or Required Reading****Resources**

Sibel DOĞAN, Hasan ALTIN ve Emine BAŞAR, Meslek Yüksekokulları İçin Girişimcilik

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field :

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Introduction		
2	Development of the entrepreneurial theory		
3	Types of entrepreneurship		
4	Characteristics of entrepreneurs		
5	The process of new venture creation		
6	The process of new venture creation		
7	Business plan		
8	Business plan		
9	Management of smes		
10	Problems of smes		
11	Institutionalization and corporate entrepreneurship		
12	Innovativeness and creativity		
13	Advances in entrepreneurship and recommendations to young entrepreneurs		
14	General evaluation		

Course Learning Outcomes

No	Learning Outcomes
C01	The importance of getting information on the concept of entrepreneurship and entrepreneurship
C02	Students knowledge and experience to prepare business plans for their business ideas
C03	Gaining Entrepreneurship culture
C04	Review business plans prepared by student entrepreneurs

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulatesMany of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	20	3	60
Assignments	3	1	3
Presentation	0	0	0
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	1	1	1
Final examination	1	1	1
Total Work Load			108
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes		
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bbb		
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	P09	P15
C01		5
C04	2	



Tokat Gaziosmanpaşa University

Tokat Vocational School
Muhasebe ve Vergi Uygulamaları

MV2090		FIRST AID			
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2090	FIRST AID	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

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 defended, and nuclear, biological and chemical war, disaster conditions

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Turan AĞIL

Assistants:**Recommended or Required Reading**

Resources	
	İlkyardım, Kolektif, Gelecek Atölyesi
	Lecture notes
	Ders notları

Course Category

Mathematics and Basic Sciences :	Education	:	
Engineering :	Science	:	5
Engineering Design :	Health	:	80
Social Sciences :	Field	:	10

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Basic first aid practices		
2	The first and second evaluation		
3	Adult basic life support		
4	Basic life support for infants and children		
5	First aid in airway obstruction		
6	External and internal bleeding		
7	Wound and types of wounds		
8	First aid in the head and spine fractures		
9	First aid in upper extremity fractures, dislocations and sprains		
10	Hip and lower extremity fractures, dislocations and sprains first aid		
11	First aid in medical emergencies		
12	First aid in poisoning, heat stroke, burns and frostbite		
13	Emergency handling techniques Techniques of rapid transport for short distances		
14	Practical stretcher making technics and Emergency handling techniques		

Course Learning Outcomes

No	Learning Outcomes
C01	Apply the basic principles of first aid
C02	Provide basic life support
C03	Apply first aid to injured patients and wounds
C04	Apply first aid to fractures, dislocations and sprains
C05	Apply first aid in medical emergencies
C06	Apply appropriate methods for transportation of patients.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevant The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	3	42
Assignments	7	2	14
Presentation	1	10	10
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			96
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes				
bbb				
	P02	P07	P08	P10

C01	1	1	5	2
C02	1	1	5	2
C03	1	1	5	2
C04	1	1	5	2
C05	1	1	5	2
C06	1	1	5	2



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MV2074 KEYBOARD TECHNIQUES					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2074	KEYBOARD TECHNIQUES	3	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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)

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:**

Instructor Kemal ERGÜN

Name of Lecturers:

Instructor Kemal ERGÜN

Assistants:**Recommended or Required Reading****Resources**

Instructor; Kemal ERGÜN, Klavye Teknikleri Ders Notu, Tokat Meslek Yüksekokulu, 20. Baskı, Tokat, 2020.
Instructor; Kemal ERGÜN, Keyboard Techniques Lecture Note, Tokat Vocational School, 21st Edition, Tokat, 2021.

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Word-processing software Word processing document, format the text operations		
2	The keyboard function keys		
3	Set the stance of the letter keys to fit and use		
4	Using the letter keys		
5	Using the letter keys		
6	Using the letter keys		
7	Using the letter keys, Punctuation and number keys		
8	MIDTERM		
9	Using the letter keys and number keys, punctuation marks		
10	Writing text		
11	Speed applications		
12	Speed Applications		
13	Write in a foreign language		
14	Hand-written and corrected papers use different computer software		
15	To work with different software		

Course Learning Outcomes

No	Learning Outcomes
C01	Document open on the computer and do basic operations
C02	The keyboard keys to make the applications
C03	Writing to make work and speed work
C04	Write in different languages
C05	Using different computer software to write

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business.
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis



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Muhasebe ve Vergi Uygulamaları

MV2082 PROFESSIONAL ETHICS					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2082	PROFESSIONAL ETHICS	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

The course aimed to gain competencies related to professional ethics.

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:**

Instructor Kemal ERGÜN

Name of Lecturers:

Instructor Mustafa UZER

Assistants:**Recommended or Required Reading****Resources**

Menşure KOLÇAK; Meslek Etiği, Seçkin Yayıncılık, Ankara, 2013.,Alptekin SÖKMEN, Serdar TARAKÇIOĞLU; Mesleki Etik, Detay Yayıncılık, Ankara, 2011.
Prof. Dr. Menşure KOLÇAK; Meslek Etiği, 4. Baskı, Ekin Yayın Evi,
ISBN 9786053277149, Ankara, 2018.

Course Category

Mathematics and Basic Sciences :
Engineering :
Engineering Design :
Social Sciences : 70

Education :
Science :
Health :
Field : 30

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Ethics and Morality		
2	Definition of Modern Ethic, main approaches on ethics		
3	Elements of Morality		
4	Professional ethic		
5	Vocational corruption		
6	Discourse and ethics		
7	Overview on the concept of moral and ethics		
8	MIDTERM		
9	Ethical Values		
10	Ethical Values in Application Process		
11	Ethical Values in Application Process		
12	Privacy: Privacy and the Sanctity of Private Lives		
13	Case Study: Principles in Professional Ethics.		
14	Case Study: Principles in Professional Ethics.		

Course Learning Outcomes

No	Learning Outcomes
C01	discuss moral concept.
C02	explain concept of ethics.
C03	debate interaction of ethics on profession.

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis



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MV2080 ACCOUNTING STANDARDS					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2080	ACCOUNTING STANDARDS	2	2	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:****Assistants:****Recommended or Required Reading****Resources**

TMS Texts at www.tmsk.org.tr

Course Category

Mathematics and Basic Sciences :	Education :
Engineering :	Science :
Engineering Design :	Health :
Social Sciences :	Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Definition, importance and scope of accounting standards; theoretical framework of Turkish Accounting and Financial Reporting		
2	Accounting Standards and Conceptual Framework and Stress Studies in Turkey		
3	Inventories		
4	Cash Flow Statement		
5	Accounting Policies, Changes in Accounting Estimates, and Errors		
6	Income Taxes		
7	Property, Plant, and Equipment		
8	Revenue		
9	The Effects of Changes in Foreign Exchange Rates		
10	Borrowing Costs		
11	Interim Financial Reporting		
12	Interim Financial Reporting		
13	Financial Reporting in Hyperinflationary Economies		
14	Impairment of Assets		

Course Learning Outcomes

No	Learning Outcomes
C01	Ulusal ve uluslararası muhasebe mevzuatına hakim olma
C02	Be able to find appropriate solutions for special problematic cases in accounting within the context of relevant laws and regulations
C03	Finansal raporlama standartlarını mali analiz amacıyla etkin kullanabilme
C04	Be able to interpret financial statements in light of accounting standards

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	6	84
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	4	4
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	4	4
Total Work Load			120
ECTS Credit of the Course			4

Contribution of Learning Outcomes to Programme Outcomes
bbb





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MV2004 ACCOUNTING APPLICATION II					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2004	ACCOUNTING APPLICATION II	4	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Üzeyir ÖLMEZ

Assistants:**Recommended or Required Reading****Resources**

Muhasebe Uygulamaları Anadolu Üniversitesi yayınları

1. Küçüksavaş, Nihat Prof.Dr., Genel Muhasebe İlkeler ve Uygulaması, Beta Basım Yayım Dağıtım, 2. Akdoğan, Nalan ve Sevilengül, Orhan, Tekdüzen M

Course Category

Mathematics and Basic Sciences :

Engineering :

Engineering Design :

Social Sciences :

Education :

Science :

Health :

Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Course introduction		
2	The class divided into groups of groups giving homework		
3	Examination of applications in the accounting profession		
4	the problem with solution		
5	Examination of the errors encountered in solving problems		
6	Looking forward to exam application		
7	Looking forward to exam application		
8	Looking forward to exam application		
9	Examination of the problems faced by professional accountants		
10	solutions to problems		
11	How to win the professional skills and capabilities to see that		
12	Examination preparation		
13	Examination preparation		
14	Examination preparation		

Course Learning Outcomes**No Learning Outcomes**

C01 reimbursement of business current account, charged, and the journal vouchers to make records

C02 Accounting records to be transferred to the book-i graves and trial can be held in

Program Learning Outcomes**No Learning Outcome**

P05 Analyzes information related to the field, reviews and evaluates.

P21 Knows e-commerce applications.

P20 Analyzes financial statements.

P19 makes Statistical analysis

P18 Makes Trade calculations.

P17 Analyzes macro-economic processes.

P16 Analyze micro economic affairs.

P15 Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained

P14 With offices in the area using computer programs makes correspondence.

P11 recognizes and regulates Many of the printed documents used in business .

P22 performs in accordance with tax law taxation.

P09 In business knows the importance of professional ethics.

P10 knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.

P08 Uses computer programs related to the field.

P07 Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.

P03 Knows the Foreign Trade processing.

P02 performs preliminary accounting needs for public and private sectors.

P01 In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro

P13 Has knowledge of commercial law.

P23 follows Labor and Social Security the process.

P06 Makes financial management operations.

P12 Mets legal responsibilities.

P04 Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	5	4	20
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	14	1	14
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			64
ECTS Credit of the Course			2

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P01	P02	P03	
C01	1		1	
C02		2		



Tokat Gaziosmanpaşa University

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Muhasebe ve Vergi Uygulamaları

MV2042 PACKAGE PROGRAMS II					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2042	PACKAGE PROGRAMS II	4	4	5

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Ömer Altın

Assistants:**Recommended or Required Reading****Resources**

Sabri Önel, (2000), Bilgisayarlı Muhasebe, Seçkin Yayıncılık, Ankara Mustafa Uçar, Uygulamalı Bilgisayarlı Muhasebe, Beta Basım Yayın Dağıtım, Ankara
Sabri Önel, (2000), Bilgisayarlı Muhasebe, Seçkin Yayıncılık, Ankara Mustafa Uçar, Uygulamalı Bilgisayarlı Muhasebe, Beta Basım Yayın Dağıtım, Ankara
Ders notlarıİş Etiği ve Rekabet Stratejileri Yönetimi / Dr.Mehmet Ali Köseoğlu - Dr.Çetin Bektaş, Gazi KitabeviPower- point sunum

Course Category

Mathematics and Basic Sciences :
Engineering :
Engineering Design :
Social Sciences :

Education :
Science :
Health :
Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Introduction to accounting software program		
2	Commercial transactions module of accounting software program		
3	Currency account and inventory modules of accounting software program		
4	Receipt and delivery note modules of accounting software program		
5	Accounting applications		
6	Cash and banking transactions in accounting software program		
7	Income and expense transactions in accounting software program		
8	Accounting applications		
9	General accounting module of accounting software program		
10	Chart of accounts and opening an account in accounting software program		
11	Accounting receipt transactions in accounting software program		
12	Integration transactions in accounting software program		
13	Accounting applications		
14	Accounting applications		

Course Learning Outcomes

No	Learning Outcomes
C01	Comprehend accounting software program
C02	Use currency account and inventory modules of accounting software program
C03	Use receipt and delivery note modules of accounting software program
C04	Use general accounting module of accounting software program
C05	Use commercial transactions module of accounting software program

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyzes micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulatesMany of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	4	56
Hours for off-the-c.r.stud	10	4	40
Assignments	0	0	0
Presentation	2	2	4
Mid-terms	1	2	2
Practice	0	0	0
Laboratory	14	4	56
Project	0	0	0
Final examination	1	2	2
Total Work Load			160
ECTS Credit of the Course			5

Contribution of Learning Outcomes to Programme Outcomes				
bbb				
	P01	P08	P11	

C01	5	5	
C02	5	5	4
C03	5	5	
C04	5	5	4
C05	5	5	4

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P02	Knows the Foreign Trade processing.
P03	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria			ECTS Allocated Based on Student Workload			
In-Term Studies	Quantity	Percentage	Activities	Quantity	Duration	Total Work Load
Mid-terms	0	%0	Course Duration	0	0	0
Quizzes	0	%0	Hours for off-the-c.r.stud	0	0	0
Assignment	0	%0	Assignments	0	0	0
Attendance	0	%0	Presentation	0	0	0
Practice	0	%0	Mid-terms	0	0	0
Project	0	%0	Practice	0	0	0
Final examination	0	%0	Laboratory	0	0	0
Total		%0	Project	0	0	0
			Final examination	0	0	0
			Total Work Load			0
			ECTS Credit of the Course			0

Contribution of Learning Outcomes to Programme Outcomes





Tokat Gaziosmanpaşa University

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MV2050 COMPANIES ACCOUNTING					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2050	COMPANIES ACCOUNTING	3	3	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Elective

Objectives of the Course:

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

Teaching Methods and Techniques:

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.

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Sabri YILMAZ

Assistants:**Recommended or Required Reading****Resources**

Prof.Dr.Necdet SAĞLAM, Prof.Dr.Salim ŞENGEL, Şirketler Muhasebesi, Detay Yayıncılık, Ankara 2012

1.Ercan Beyazıtılı, Seval Selimoğlu, Salim Şengel, Kadir Gürdal, Ali Alagöz; Şirketler Muhasebesi, Anadolu Üniversitesi Yayınları, Eskişehir, 2013 2.Yüksel K

Course Category

Mathematics and Basic Sciences :
Engineering :
Engineering Design :
Social Sciences :

Education :
Science :
Health :
Field : 100

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	In general, the concept of corporate and business types		
2	Individual differences between companies and capital companies		
3	Companies in a variety of organs, functions and responsibilities		
4	Individual company operations and capital changes and the establishment of accounting procedures		
5	Profit and loss distribution and accounting of individual company operations		
6	Individual taxation and accounting operations of the company's profits		
7	Merger and accounting operations of individual company		
8	Transactions and accounting records of individual company advice		
9	Capital companies, and the importance of cooperatives in our country		
10	Company operations and the establishment of capital changes and capital accounting processes		
11	Profit and loss distribution of capital and profits of corporate taxation and accounting operations		
12	Changes in the type of capital company mergers, liquidation procedures and accounting records		
13	Changes in the type of capital company mergers, liquidation procedures and accounting records		
14	Cooperatives accounting procedures, and multi-national holding companies		

Course Learning Outcomes

No	Learning Outcomes
C01	Individual companies to make transactions
C02	Capital companies to make transactions
C03	Cooperative actions to

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis.
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulates Many of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	14	3	42
Assignments	0	0	0
Presentation	0	0	0
Mid-terms	1	1	1
Practice	14	1	14
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			100
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P01	P02	P03	P04
All	3	3		
C01	3	3		2
C02	2	2	2	
C03				3



Tokat Gaziosmanpaşa University

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MV2008 TURKISH TAX SYSTEM					
Semester	Course Unit Code	Course Unit Title	L+P	Credit	Number of ECTS Credits
4	MV2008	TURKISH TAX SYSTEM	4	4	4

Mode of Delivery:

Face to Face

Language of Instruction:

Turkish

Level of Course Unit:

Associate

Work Placement(s):

No

Department / Program:

Muhasebe ve Vergi Uygulamaları

Type of Course Unit:

Required

Objectives of the Course:

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.

Teaching Methods and Techniques:

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

Prerequisites and co-requisites:**Course Coordinator:****Name of Lecturers:**

Instructor Erdal Taha Aydođdu

Assistants:**Recommended or Required Reading**

Resources	Prof.Dr. Osman Pehlivan Turkish Tax System Vergi Hukuku OsmanPehlivan Murathan Yayinevi Osman Pehlivan, Vergi Hukuku, Genel İlkeler ve Türk Vergi Sistemi, DERYA KİTABEVİ, 2009
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Course Category

Mathematics and Basic Sciences :		Education :	
Engineering :		Science :	
Engineering Design :		Health :	
Social Sciences :	100	Field :	

Weekly Detailed Course Contents

Week	Topics	Study Materials	Materials
1	Commercial gain to calculate		Osman Pehlivan, Tax Law, General Princ
2	To calculate agricultural income		Osman Pehlivan, Tax Law, General Princ
3	Withholding tax return to edit		Osman Pehlivan, Tax Law, General Princ
4	KDV return to edit		Osman Pehlivan, Tax Law, General Princ
5	To calculate self-employment earnings		Osman Pehlivan, Tax Law, General Princ
6	Calculate real estate capital gain		Osman Pehlivan, Tax Law, General Princ
7	Securities to calculate capital gains		Osman Pehlivan, Tax Law, General Princ
8	MID-TERM		Osman Pehlivan, Tax Law, General Princ
9	Other income and gains to calculate		Osman Pehlivan, Tax Law, General Princ
10	Income, Wealth and Spending to calculate the tax on		Osman Pehlivan, Tax Law, General Princ
11	Income, Wealth and Spending to calculate the tax on		Osman Pehlivan, Tax Law, General Princ
12	Annual income and corporate tax returns to edit		Osman Pehlivan, Tax Law, General Princ
13	Withholding tax return to edit		Osman Pehlivan, Tax Law, General Princ
14	KDV return to edit		Osman Pehlivan, Tax Law, General Princ
15	Other tax return to edit		Osman Pehlivan, Tax Law, General Princ

Course Learning Outcomes

No	Learning Outcomes
C01	To calculate earnings types
C02	To calculate the tax
C03	Declaration to edit

Program Learning Outcomes

No	Learning Outcome
P05	Analyzes information related to the field, reviews and evaluates.
P21	Knows e-commerce applications.
P20	Analyzes financial statements.
P19	makes Statistical analysis
P18	Makes Trade calculations.
P17	Analyzes macro-economic processes.
P16	Analyze micro economic affairs.
P15	Decisions, practices and behaviors related to the business and management has the ability to use the knowledge gained
P14	With offices in the area using computer programs makes correspondence.
P11	recognizes and regulatesMany of the printed documents used in business .
P22	performs in accordance with tax law taxation.
P09	In business knows the importance of professional ethics.
P10	knows the basic principles of accountancy profession in terms of the state, taxpayers and depositors.
P08	Uses computer programs related to the field.
P07	Relevants The knowledge and skills related to the field-level thoughts and suggestions written and oral.
P03	Knows the Foreign Trade processing.
P02	performs preliminary accounting needs for public and private sectors.
P01	In business used books (journal, book-kebir (great book), inventory book, business book, etc..) Tax Procedure Act and other legislation, principles and procedures specified by the computing enviro
P13	Has knowledge of commercial law.
P23	follows Labor and Social Security the process.
P06	Makes financial management operations.
P12	Mets legal responsibilities.
P04	Does Cost calculations ,apply economic analysis

Assessment Methods and Criteria		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	14	3	42
Assignments	4	1	4
Presentation	0	0	0
Mid-terms	1	1	1
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	1	1
Total Work Load			90
ECTS Credit of the Course			3

Contribution of Learning Outcomes to Programme Outcomes				
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bbb				
	P01	P05	P10	P12
C02	2	2	2	2
C03	3	3		2