



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2014	FINANCIAL STATEMENTS ANALYSIS				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2014	FINANCIAL STATEMENTS ANALYSIS	3	3	4

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

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

The aim of lesson :

To explain the methods of obtaining information about the economic and financial structure of the business, profitability, liquidity and efficiency situations through the analysis and interpretation of financial statements produced by accounting.

Course Contents :

It includes the preparation of financial statements according to standards, as well as the application of the techniques used in financial analysis on basic financial statements and the ability to interpret the current situation and development trend of the business according to the results of the financial analysis.



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2131	ACCOUNTING STANDARDS				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2131	ACCOUNTING STANDARDS	3	3	4

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

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		Instructor Ahmet KOÇ ahmet.koc@gop.edu.tr	Instructor ahmet KOÇ ahmet.koc@gop.edu.tr	None

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV1026	COMMUNICATION				
Semester	Code	Name	T+P	Credit	ECTS
2	MV1026	COMMUNICATION	2	2	3

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

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

The aim of lesson :

It's about better communication.

Course Contents :

Concept of communication, communication process, verbal communication, written communication, nonverbal communication, visual communication, organizational communication, graphic communication, technical communication, mass communication, marketing communication, advertising



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV1011	BASIC LAW				
Semester	Code	Name	T+P	Credit	ECTS
1	MV1011	BASIC LAW	2	2	4

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV1019	MICROECONOMICS				
Semester	Code	Name	T+P	Credit	ECTS
1	MV1019	MICROECONOMICS	2	2	3

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

KRY102	Career Planning				
Semester	Code	Name	T+P	Credit	ECTS
2	KRY102	Career Planning	1	1	2

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2133	BANK AND INSURANCE ACCOUNTING				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2133	BANK AND INSURANCE ACCOUNTING	3	3	4

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

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

The aim of lesson :

This course is intended to do with the student's bank transactions and accounting records

Course Contents :

Uniform chart of accounts the bank, the Bank uniform chart of accounts, current assets, current assets, credit transactions, investment transactions, investment transactions, Deposit, Deposits, Capital, Capital, Interest income, Interest income, Interest expense, Interest expense, non-interest income , non-interest income, non-interest expenses, non-interest expenses, billing operations Billing procedures, transfer procedures, transfer procedures, operations Bills



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2129	CURRENT ECONOMIC EVENTS				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2129	CURRENT ECONOMIC EVENTS	3	3	4

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

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		Asist Prof.Dr. Özgür KOÇBULUT	Instructor ŞEFİKA ALTINTAŞ	None

The aim of lesson :

In this course, the economic problems are identified at the global and national levels.

Course Contents :

Globalization, micro and macro level issues of global world, economic and social issues of countries, importance of economic integration, financial and fiscal market crisis, economic integrations which includes Turkey, Turkey's economic issues, problems and their solutions



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2035	ACCOUNTING LAW RELATIONS				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2035	ACCOUNTING LAW RELATIONS	3	3	4

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

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

The aim of lesson :

Accounting principals code of commerce accounting profession law deontology

Course Contents :

to give principal of accounting applications on basis legal legislation



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2078	GOVERNMENTAL ACCOUNTING				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2078	GOVERNMENTAL ACCOUNTING	3	3	4

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2127	FINANCIAL MANAGEMENT				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2127	FINANCIAL MANAGEMENT	3	3	4

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

ALM101	GERMAN I				
Semester	Code	Name	T+P	Credit	ECTS
1	ALM101	GERMAN I	2	2	2

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

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor Erdal ÖRDEK Instructor Dr. Ömer Lütfi İSPİRLİ	None

The aim of lesson :

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

Course Contents :

General main course of german language.



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2067	CONSTRUCTION ACCOUNTING				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2067	CONSTRUCTION ACCOUNTING	3	3	4

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

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

The aim of lesson :

To teach the core elements of construction accounting, construction pledge to explain the general structure of business accounting system and recognition, in this area to teach a variety of accounting transactions.

Course Contents :

To know the basic concepts related to construction accounting. The use of uniform chart of accounts in construction works and construction works to comprehend the specific account. Construction work to make the accounting and tax treatment.



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

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

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

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

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2033	ACCOUNTING APPLICATION I				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2033	ACCOUNTING APPLICATION I	3	2	4

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

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

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

AIİT102	Ataturk's Principles and History of Turkish Revolution II				
Semester	Code	Name	T+P	Credit	ECTS
2	AIİT102	Ataturk's Principles and History of Turkish Revolution II	2	2	2

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

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

The aim of lesson :

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

Course Contents :

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



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Tokat Vocational School Accounting and Tax Applications

TD102	Turkish Language II				
Semester	Code	Name	T+P	Credit	ECTS
2	TD102	Turkish Language II	2	2	2

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

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Asist Prof.Dr. Yavuz Güneş	None

The aim of lesson :

To make studens become familiar with the correct, beautiful and efficient use of the Tuekish language to maket hem base the writen and spoken intercourse of the language on strong principals to maket hem gain their skills in correspondence, presentatations and ezplanations succesfully in their business life to make them become intellectual individuals who read, think, inquire and bring solutions.

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV1020	GENERAL ACCOUNTING II				
Semester	Code	Name	T+P	Credit	ECTS
2	MV1020	GENERAL ACCOUNTING II	5	5	7

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

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

The aim of lesson :

Day and work in our lives that are important commercial documents, business and institutions experiencing their commercial transactions, have received their income, they bear the costs and how to be saved, reporting how to do, balance sheet and income statement how to a students' class, active participation with the controversial taught as trying to be .

Course Contents :

Valuation methods, inventory transactions for returned values, the valuation of fixed assets, foreign and inventory of resources, income and expense accounts are closed, inflation accounting, inventory, income statement, the basic and additional regulation of the financial statements, 7 / A and 7 / B options, inventory transactions



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

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

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV1022	MACROECONOMICS				
Semester	Code	Name	T+P	Credit	ECTS
2	MV1022	MACROECONOMICS	2	2	3

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

İNG102	English II				
Semester	Code	Name	T+P	Credit	ECTS
2	İNG102	English II	2	2	2

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2018	COMPANIES ACCOUNTING				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2018	COMPANIES ACCOUNTING	3	3	4

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2016	TURKISH TAX SYSTEM				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2016	TURKISH TAX SYSTEM	3	3	4

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV1021	COMMERCIAL MATHEMATICS				
Semester	Code	Name	T+P	Credit	ECTS
1	MV1021	COMMERCIAL MATHEMATICS	2	2	3

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2017	ACCOUNTING AUDIT				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2017	ACCOUNTING AUDIT	3	3	4

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2028	KEYBOARD TECHNIQUES				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2028	KEYBOARD TECHNIQUES	3	2	4

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2012	E-ACCOUNTING APPLICATIONS II				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2012	E-ACCOUNTING APPLICATIONS II	4	3	6

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

TD101	Turkish Language I				
Semester	Code	Name	T+P	Credit	ECTS
1	TD101	Turkish Language I	2	2	2

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

İNG101	English I				
Semester	Code	Name	T+P	Credit	ECTS
1	İNG101	English I	2	2	2

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

FRA101	French I				
Semester	Code	Name	T+P	Credit	ECTS
1	FRA101	French I	2	2	2

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

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

The aim of lesson :

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

Course Contents :

Grammar, vocabulary, exercises, grup çalışmaları.



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2069	RESEARCH METHODS AND TECHNIQUES				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2069	RESEARCH METHODS AND TECHNIQUES	3	3	4

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

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Asist Prof.Dr. İBRAHİM CEMAL GENÇAY Instructor Sabri YILMAZ	None

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2106	FOREIGN TRADE TRANSACTIONS AND ACCOUNTING				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2106	FOREIGN TRADE TRANSACTIONS AND ACCOUNTING	3	3	4

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

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Asist Prof.Dr. İBRAHİM CEMAL GENÇAY	None

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2081	HUMAN RESOURCE MANAGEMENT				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2081	HUMAN RESOURCE MANAGEMENT	3	3	4

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

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

The aim of lesson :

A course of human resources planning and management.

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

AIİT101	Ataturk's Principles and History of Turkish Revolution I				
Semester	Code	Name	T+P	Credit	ECTS
1	AIİT101	Ataturk's Principles and History of Turkish Revolution I	2	2	2

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

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Instructor YUNUS EMRE TEKINSOY Instructor AYŞE ERYAMAN Instructor SADET ALTAY	None

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

ENF100	INFORMATION TECHNOLOGIES AND OFFICE SOFTWARE				
Semester	Code	Name	T+P	Credit	ECTS
1	ENF100	INFORMATION TECHNOLOGIES AND OFFICE SOFTWARE	2	2	3
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Ömer Altın	None	
The aim of lesson :					
To teach computer use to prepare and fill					
Course Contents :					
The computer to a text file, text file operations by preparing and writing a computer professional to mathematical and logical file					



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV1015	GENERAL BUSINESS				
Semester	Code	Name	T+P	Credit	ECTS
1	MV1015	GENERAL BUSINESS	3	3	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Required	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Şefika Altıntaş	None	
The aim of lesson :					
To give general knowledges about management and organization.					
Course Contents :					
Management, administration and decision making, administration and planning, management by objectives, classical organization theory, neo-classical organization theory, systems approach, contingency approach, total quality management, customer satisfaction, quality control circles, quality assurance system, standardization.					



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

SEC101	COMPULSORY ELECTIVE FOREIGN LANGUAGE I				
Semester	Code	Name	T+P	Credit	ECTS
1	SEC101	COMPULSORY ELECTIVE FOREIGN LANGUAGE I	2	2	2
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	None	None	
The aim of lesson :					
As a result of this course, students will be able to express themselves using the basic structures of English. This course aims to give students the basic structures of English at the beginner level (A1)					
Course Contents :					
Student-Centered, Communicative Methods and Techniques; Question-Answer-Conclusion and education methods focused on developing the 4 basic language skills.					



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

ALM102	GERMAN II				
Semester	Code	Name	T+P	Credit	ECTS
2	ALM102	GERMAN II	2	2	2

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

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

The aim of lesson :

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

Course Contents :

Current issues in the presence of basic German grammar



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

FRA102	French II				
Semester	Code	Name	T+P	Credit	ECTS
2	FRA102	French II	2	2	2

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

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		None	Undefined HACI MEHMET İŞERİ	None

The aim of lesson :

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

Course Contents :

Grammar, vocabulary, exercises, grup çalışmaları.



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV1013	GENERAL ACCOUNTING I				
Semester	Code	Name	T+P	Credit	ECTS
1	MV1013	GENERAL ACCOUNTING I	5	5	7

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2032	FIRST AID				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2032	FIRST AID	3	3	4

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

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

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2082	PROFESSIONAL ETHICS				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2082	PROFESSIONAL ETHICS	3	3	4

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

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

The aim of lesson :

The course aimed to gain competencies related to professional ethics.

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2013	COST ACCOUNTING				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2013	COST ACCOUNTING	3	3	4

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

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

The aim of lesson :

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

Course Contents :

Cost elements , expense distribution,unit cost,cost records



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2011	E-ACCOUNTING APPLICATIONS I				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2011	E-ACCOUNTING APPLICATIONS I	4	3	6

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

Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants
Accounting and Tax Applications		Instructor Ahmet KOÇ ahmet.gop.edu.trkoc@	Instructor Ahmet KOÇ ahmet.koc@gop.edu.tr	None

The aim of lesson :

To provide students with the ability to electronically organize documents related to the establishment, liquidation of businesses, changes in businesses and commercial transactions in businesses.

Course Contents :

Establishment procedures in sole proprietorships and companies, termination and liquidation procedures in sole proprietorships and companies, electronic preparation of documents used in accounting records.



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2015	TAX LAW				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2015	TAX LAW	3	3	4

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

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

The aim of lesson :

To teach the basic legal rules on which taxes are applied and to provide basic information in solving tax-related problems.

Course Contents :

The scope of Tax Law and its relationship with other branches of law, basic concepts of tax duty, application of tax law in terms of place, time and meaning, transactions and basic concepts related to taxation, periods, termination of tax debt, tax audit, administrative and judicial solutions of tax, tax crimes and penalties.



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2101	E-COMMERCE				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2101	E-COMMERCE	3	3	4

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

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

The aim of lesson :

The aim of this course is to enable students to understand all aspects of e-commerce and also to gain the ability to implement good e-commerce applications.

Course Contents :

Electronic commerce surrounding the fast-spreading development, e-commerce business strategies and organizational structure forming, e-commerce in all sectors and markets its significant impact on the E-commerce registration, e-commerce in the first application made in error, E use-commerce today.



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2108	E-GOVERNMENT AND DIGITAL TRANSFORMATION				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2108	E-GOVERNMENT AND DIGITAL TRANSFORMATION	3	3	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		Instructor Erdem KANIŞLI erdem.kanisli@gop.edu.tr	Instructor Erdem KANIŞLI erdem.kanisli@gop.edu.tr	None	

The aim of lesson :

Government and Digital Transformation course aims to teach students the digitalization of accounting processes and the impact of e-transformation applications on accounting. This course covers topics such as the digital transformation of accounting information systems, the use of applications such as e-invoice, e-ledger, e-archive, data security, and the contributions of digitalization to accounting processes. The goal is for students to understand the role of digitalization in accounting processes and its impact on businesses.

Course Contents :

• Digital Transformation in Accounting and Concept of E-Government • E-Transformation Process and Accounting Applications • E-Invoice, E-Ledger, and E-Archive Systems • Impact of Digital Transformation on Accounting Information Systems • Data Security and Security Protocols • Digital Society and Accounting Citizenship • Blockchain and Accounting Applications • Economic and Social Impacts of Digital Transformation • Mobile Applications and Accounting • Electronic Signature and Its Legal Aspects • Big Data and Accounting Management • Artificial Intelligence and Digital Accounting Services • Digital Transformation Projects and Case Studies



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2110	LAW OF OBLIGATIONS				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2110	LAW OF OBLIGATIONS	3	3	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Ahmet ALPAT	None	

The aim of lesson :

Examination of legal events and transactions that cause debt relationship. Learning the sources and results of the Law of Obligations.

Course Contents :

Subject of the Law of Obligations, its sources Debt Relations, Contracts, tortious unjust enrichment. Change of party, statute of limitations for breach of debt, termination of establishment of debt relations, special circumstances in debt relations.



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2022	ACCOUNTING APPLICATION II				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2022	ACCOUNTING APPLICATION II	3	2	4
Education Type	Language	Course Level	Course Internship Status	Type of Course	
Formal Education	Turkish	Associate	No	Elective	
Department/Program	Precondition	Course Coordinator	Instructor	Course Assistants	
Accounting and Tax Applications		None	Instructor Üzeyir ÖLMEZ	None	

The aim of lesson :

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

Course Contents :

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



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2104	INVESTMENT PROJECTS AND ANALYSIS				
Semester	Code	Name	T+P	Credit	ECTS
4	MV2104	INVESTMENT PROJECTS AND ANALYSIS	3	3	4

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

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

The aim of lesson :

Students learn basic concepts that use in Investment Project and level of Investment Project. Also students learn to account cost and risk of investment project. They learn how it will make feasibility study of a firm.

Course Contents :

Investment project and management, preparing of investment projects, investment decision, Accountinf of investment project, valuation of investment project in term of national economics.



Tokat Gaziosmanpaşa University

Tokat Vocational School Accounting and Tax Applications

MV2125	ENTREPRENEURSHIP				
Semester	Code	Name	T+P	Credit	ECTS
3	MV2125	ENTREPRENEURSHIP	3	3	4

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

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

The aim of lesson :

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

Course Contents :

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