

### DESCRIPTION FORM OF COURSE

<b>Course Code and Name: AIT101 Atatürk’s First and Revolution History-I</b>				Program: Accounting and Tax Practices Program			
<b>Semester</b>	<b>Theory</b>	<b>Prac.</b>	<b>Total</b>	<b>Credits</b>	<b>ECTS</b>	<b>Language of Course</b>	<b>Course Type Compulsory/Elective</b>
Fall Semester	2	0	2	2	2	Turkish	Compulsory
<b>Prerequisites of Course</b>		There are no prerequisites.					
<b>Course Instructor</b>		Lecturer Adem KIZKAPAN			<b>Mail :</b> akizkapan@munzur.edu.tr <b>Web :</b> <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/tibbi/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/tibbi/Pages/akadro.aspx</a>		
<b>Aims of Course</b>		It aims to let the student who attends the courses to acquire the ability of classification, description, explanation, analysis of the current social and individual problems in Turkey by taking rationality and science, norms of modernity into account with respect to the Kemalist thought and the Turkish Revolution					
<b>Course Learning Outcomes and Competencies</b>		1.Have knowledge about the developments in European History, and Ottoman modernization 2. Have knowledge about the causes of the Collapse of the Ottoman Empire 3. Have knowledge about the First World War 4. Have knowledge about the Turkish National Struggle 5. Have knowledge about the founding philosophy of the Republic of Turkey.					
<b>Textbooks and /or Other Required Materials</b>		Images/visuals, slides, videos and lecture notes on the course content.					
<b>Method of delivery of the course</b>		Face to face / Online					
<b>Teaching Methods and Techniques</b>		Explanation, Question-Answer					

Evaluation Criteria		If yes, please mark (X)	Percentage (%) Contribution to the Overall Average
	1. Midterm Exam	X	40
	2. Midterm Exam		
	3. Midterm Exam		

	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	<b>X</b>	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Concepts Related to the Revolution
<b>2</b>	Developments in Europe
<b>3</b>	Ottoman Political Life
<b>4</b>	Political Developments Before World War I
<b>5</b>	World War I and the Ottoman
<b>6</b>	World War I and the Ottoman
<b>7</b>	National Struggle: Preparation Period
<b>8</b>	Midterm
<b>9</b>	Mustafa Kemal Pasha's Passage to Anatolia
<b>10</b>	Congress Period
<b>11</b>	Opening of the Turkish Grand National Assembly
<b>12</b>	National Struggle: Period of Wars
<b>13</b>	Mudanya Armistice
<b>14</b>	Treaty of Lausanne
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

<b>Course Code and Name: AIT102 Atatürk’s First and Revolution History-II</b>				Program: Accounting and Tax Practices Program			
<b>Semester</b>	<b>Theory</b>	<b>Prac.</b>	<b>Total</b>	<b>Credits</b>	<b>ECTS</b>	<b>Language of Course</b>	<b>Course Type Compulsory/Elective</b>
Spring	2	0	2	2	2	Turkish	Compulsory
<b>Prerequisites of Course</b>		There are no prerequisites.					
<b>Course Instructor</b>		Lecturer Adem KIZKAPAN			<b>Mail :</b> akizkapan@munzur.edu.tr <b>Web :</b> <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/tibbi/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/tibbi/Pages/akadro.aspx</a>		
<b>Aims of Course</b>		Understanding the Turkish National Struggle and Atatürk's Principles and Revolutions					
<b>Course Learning Outcomes and Competencies</b>		1.Have knowledge about Ataturk’s reforms 2.Have knowledge about the Turkish Foreign Policy in Ataturk’s period 3.Have knowledge about Ataturk’s principles 4.Have basic level of knowledge about the political developments in Turkey and the world during and after the Second World War.					
<b>Textbooks and /or Other Required Materials</b>		Images/visuals, slides, videos and lecture notes on the course content.					
<b>Method of delivery of the course</b>		Online					
<b>Teaching Methods and Techniques</b>		Explanation, Question-Answer,					

Evaluation Criteria		If yes, please mark (X)	Percentage (%) Contribution to the Overall Average
	4. Midterm Exam	X	40
	5. Midterm Exam		
	6. Midterm Exam		

	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Factors as the basis and motives of political modernization: the abolition of the dynasty, The establishment of the Republic, the abolition of the Caliphate. Debates concerning the Dynasty-Caliphate and Republic on the eve of the new state
<b>2</b>	The foundation of the Progressive Republican Party, Sheikh Said Rebellion, declaration of the tranquility law and the attempted assassination of Atatürk.
<b>3</b>	The foundation of the Free Republican Party, The rally of Izmir, closing the party, Menemen and Bursa events.
<b>4</b>	The Constitution of 1924, other constitutions, the developments in the area of law, reforms regarding the regulation of social life and the process of secularization of the Republic of Turkey
<b>5</b>	Reforms related to education and Culture (the Unification of the Education, introduction of the Latin letters, National Schools, establishment of Turkish history and Turkish Language Institutions and their activities, Turkish history thesis, the sun-language theory, 1933 university reform, (the People's Houses)
<b>6</b>	Healthcare developments
<b>7</b>	Izmir Economic Congress, economic policies in the first years of the Republic, the World Economic Depression in 1929 and its reflection on the statist economic policy agenda of Turkey, and the I. Five-Year Development Program.T
<b>8</b>	Midterm
<b>9</b>	Kemalist Thought System, its scope and Principles (republicanism, secularism, nationalism, populism, statism, reformism) and threats to those principles.
<b>10</b>	The Atatürk Era and Turkish Foreign Policy in the Interwar Period I (1923-1930): Turkey's bilateral relations with the European states following the Lausanne Treaty
<b>11</b>	Turkish Foreign Policy in the Interwar Period II (1930-1938)
<b>12</b>	II. World war
<b>13</b>	The second World war and Turkey
<b>14</b>	Developments in the second world war
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: ENF101.1 Introduction to Computers				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
1	1	2	3	3	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Enver YAZĞILI		Mail : enveryazgili@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/bilgisayarTekno/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/bilgisayarTekno/Pages/akadro.aspx</a>			
Aims of Course		To promote the use of Information Technologies, improve computer literacy, and provide experience in operating systems, computer hardware, input-output devices, word processing, spreadsheets, and presentation preparation.					
Course Learning Outcomes and Competencies		<div>1. Will recognize fundamental concepts of Information Technologies in detail</div> <div>2. Will understand hardware and software components of a computer system in detail</div> <div>3. Will be proficient at a basic level in the purpose and use of operating systems</div> <div>4. Will be able to use a word processor software to meet professional needs</div> <div>5. Will be able to use spreadsheet software to meet professional needs</div> <div>6. Will be able to use presentation software to meet professional needs</div>					
Textbooks and /or Other Required Materials		Instructor’s notes					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Explanation, question-answer, presentation, practice, analysis					

		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
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<b>Evaluation Criteria</b>	<b>1. Midterm Exam</b>	X	<b>40</b>
	<b>2. Midterm Exam</b>		
	<b>3. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Definition and Historical Development of Computers
<b>2</b>	Computer hardware components
<b>3</b>	Input Devices
<b>4</b>	Output Devices
<b>5</b>	System and Application Software
<b>6</b>	Operating Systems
<b>7</b>	Utility Programs
<b>8</b>	Midterm Exam
<b>9</b>	Windows Operating System
<b>10</b>	Introduction to and basic usage of Microsoft Office Word
<b>11</b>	Data entry and formatting in Word; document editing and adding images, tables, etc.
<b>12</b>	Introduction to and usage of Microsoft PowerPoint; slide design and special animations
<b>13</b>	Introduction to and basic usage of Microsoft Office Excel
<b>14</b>	Data entry and formatting in Excel; use of formulas, functions, and charts in spreadsheets
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: GIR222 Entrepreneurship				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Haydar BALO		Mail : hballo@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		This course aims to provide information about entrepreneurship concepts and processes, enabling students to identify entrepreneurial opportunities, conduct a feasibility study for a new business, and develop the ability to prepare essential business plans such as marketing, production, and finance.					
Course Learning Outcomes and Competencies		1 Be motivated to establish a successful venture. 2 Learn how to generate business ideas. 3 Learn how to conduct general environmental analyses for establishing a successful venture. 4 Learn how to conduct market research and prepare a marketing plan. 5 Learn how to conduct technical research and prepare a production plan. 6 Learn how to conduct legal research and establish the legal structure of the business. 7 Learn how to conduct organizational research and establish the organizational and management structure of the business.					
Textbooks and /or Other Required Materials		Orhan KÜÇÜK, Girişimcilik ve Küçük işletme Yönetimi, Seçkin Yayıncılık, 2. Baskı, Ankara, 2005. B. Zafer ERDOĞAN, Girişimcilik ve Kobiler: Teori ve Uygulama, Ekin Kitabevi, 2. Baskı, Bursa, 2011. Seyfi TOP, Girişimcilik: Keşif Süreci, Beta Yayınları, 1. Baskı, İstanbul, 2006					
Method of delivery of the course		Face to face / Online					
Teaching Methods and Techniques		Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>7. Midterm Exam</b>	X	<b>40</b>
	<b>8. Midterm Exam</b>		
	<b>9. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Entrepreneurship and Related Concepts, and Types of Entrepreneurship
<b>2</b>	Characteristics of Successful Entrepreneurs
<b>3</b>	Entrepreneurial Culture
<b>4</b>	Entrepreneurship Examples with Global and Turkish Cases
<b>5</b>	Venture Establishment Process and Feasibility Stages
<b>6</b>	Market Research
<b>7</b>	Financial Research
<b>8</b>	Technical Research
<b>9</b>	Legal Structure Research
<b>10</b>	Organizational Research
<b>11</b>	Decision to Establish a Venture and Preparation of the Final Project
<b>12</b>	Basic Management (Management, Production, and Marketing) Functions in Venture Management
<b>13</b>	Support for Entrepreneurs
<b>14</b>	Support for Entrepreneurs
<b>15</b>	Final exam



**DESCRIPTION FORM OF COURSE**

<b>Course Code and Name: TBM105 Introduction to Economics</b>				Program: Accounting and Tax Practices Program			
<b>Semester</b>	<b>Theory</b>	<b>Prac.</b>	<b>Total</b>	<b>Credits</b>	<b>ECTS</b>	<b>Language of Course</b>	<b>Course Type Compulsory/Elective</b>
Fall Semester	2	0	2	2	2	Turkish	Compulsory
<b>Prerequisites of Course</b>		There are no prerequisites.					
<b>Course Instructor</b>		Lect. Levent Eroğlu		<b>Mail :</b> leventeroglu@munzur.edu.tr <b>Web :</b> <a href="https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp">https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp</a>			
<b>Aims of Course</b>		The aim of this course is to teach students the basic concepts of economics and the principles of microeconomics. Students are expected to understand how individuals and firms make economic decisions, how the market mechanism operates, and how resources are used efficiently.					
<b>Course Learning Outcomes and Competencies</b>		<ul style="list-style-type: none"><li>• Defines basic economic concepts.</li><li>• Analyzes supply and demand; explains market equilibrium.</li><li>• Explains the functioning of the price mechanism.</li><li>• Analyzes consumer behavior.</li><li>• Explains the production process and cost relationships.</li><li>• Distinguishes between types of markets (perfect competition, monopoly, oligopoly, monopolistic competition).</li><li>• Interprets firm equilibrium and profit maximization.</li></ul>					
<b>Textbooks and /or Other Required Materials</b>		<ul style="list-style-type: none"><li>• Zeynel Dinler – “Introduction to Economics”</li><li>• Tarkan Çavuşoğlu – “Microeconomics”</li></ul>					
<b>Method of delivery of the course</b>		Face to face (online-supported if necessary)					
<b>Teaching Methods and Techniques</b>		Lecture, graphical and tabular analysis, Q&A, case studies, discussion					

		If yes, please mark (X)	Percentage (%) Contribution to the Overall Average
	<b>10. Midterm Exam</b>	X	<b>40</b>
	<b>11. Midterm Exam</b>		

<b>Evaluation Criteria</b>	<b>12. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	60

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
1	Introduction to economics and basic concepts
2	Scarcity, choice, and opportunity cost
3	Supply, demand, and market equilibrium
4	Elasticity (price, income, cross elasticity)
5	Consumer behavior and utility analysis
6	Production process and production function
7	Short-run and long-run costs
8	Midterm exam
9	Perfect competition and firm equilibrium
10	Monopoly and equilibrium
11	Monopolistic competition and oligopoly
12	Entry-exit conditions and market structure comparison
13	Government interventions and price controls
14	General review and application examples
15	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM103 General Business				Program: Accounting and Tax Practices			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	3	0	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Haydar BALO		Mail : hballo@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx</a>			
Aims of Course		The <b>General Business Administration</b> course aims to introduce students pursuing business education to fundamental concepts related to business and management. It provides a broad and holistic perspective on business science and the field of business. Additionally, the course focuses on examining the stages involved in establishing a business and the essential functions a business must perform to sustain its operations after commencing activity.					
Course Learning Outcomes and Competencies		1.Grasp the definition of a business. 1.1Know the fundamental concepts related to business. 1.2Understand the relationships between businesses and their environment. 2 Possess knowledge regarding business objectives, functions, and establishments. 2.1Know the general and specific objectives of businesses. 2.2Conduct feasibility studies. 3Understand business and company types. 3.1Know different types of businesses. 3.2Identify sole proprietorships and capital companies. Gain knowledge about business management. 4.1 Know management and organization theories. Understand classical, neoclassical, and contemporary organization theories. 5 Acquire knowledge about business ethics. 5.1 Know the concept of ethics. 5.2Appreciate the value of the concept of organizational ethics.					
Textbooks and /or Other Required Materials		• <b>KUMKALE İ.</b> , <i>General Business Administration</i> , Murathan Publishing House., 2011. Trabzon.  • <b>KOÇEL T.</b> , <i>Business Management</i> , Beta Publishing House, 13, 2011, Istanbul.					

<b>Method of delivery of the course</b>	Face to face / Online
<b>Teaching Methods and Techniques</b>	Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>13. Midterm Exam</b>	X	<b>40</b>
	<b>14. Midterm Exam</b>		
	<b>15. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Basic concepts of business
<b>2</b>	Objectives of the business and its relationship with the environment.
<b>3</b>	Classification of businesses.
<b>4</b>	Classification of businesses.
<b>5</b>	Establishment studies of businesses.
<b>6</b>	Establishment studies of businesses.
<b>7</b>	Choice of location for establishment of businesses.
<b>8</b>	Choice of location for establishment of businesses.
<b>9</b>	Functions of businessse
<b>10</b>	Functions of businessse
<b>11</b>	Functions of businessse
<b>12</b>	Business Management

<b>13</b>	Business Management
<b>14</b>	Business Ethics
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM104 Business Skills and Group Work				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer. Haydar BALO		Mail : hballo@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		Here's the English translation of the provided text, focusing on clarity and impact:To contribute to the development of participants' ability to <b>analyze potential problems, solve issues, and make decisions</b> within businesses. To enhance <b>communication and empathy skills</b> among groups within an organization, effectively resolve potential problems, and enable participants to fulfill their assigned tasks within a group.					
Course Learning Outcomes and Competencies		1.Will have general definitions and knowledge about business and organization. 1.1 Knows types of organizations. 1.2 Knows types of groups.					
		2.Will be able to define psychological factors affecting behavior at the group level. 2.1 Can perform crisis management. 2.2 Can perform stress management.					
		3.Will develop communication techniques and be able to empathize within their group. 3.1 Knows and applies personal communication. 3.2 Knows interpersonal communication. 3.3 Knows group communication. 3.4 Knows organizational communication.					
		4.Will be able to use scientific research techniques. 4.1 Makes citations. 4.2 Arranges footnotes.					
Textbooks and /or Other Required Materials		Business Skills and Group Work, Serhat Soyşekerci, Ramazan Erturgut, Krite Yayınları (Krite Publications), İstanbul 201					

<b>Method of delivery of the course</b>	Face to face, Online
<b>Teaching Methods and Techniques</b>	Explanation, question-answer, presentation, practice, analysis

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>16. Midterm Exam</b>	X	<b>40</b>
	<b>17. Midterm Exam</b>		
	<b>18. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Fundamental concepts related to businesses and business groups.
<b>2</b>	Introduction to scientific research techniques.
<b>3</b>	Citation and footnoting methods.
<b>4</b>	Research and topic scanning techniques.
<b>5</b>	Problem-solving in management.
<b>6</b>	Decision-making and information systems in management.
<b>7</b>	Communication techniques.
<b>8</b>	Teamwork
<b>9</b>	Motivation.
<b>10</b>	Crisis management.
<b>11</b>	Stress management.
<b>12</b>	Leadership.
<b>13</b>	Social responsibility and business ethics.
<b>14</b>	Personal development.
<b>15</b>	Final exam

**DESCRIPTION FORM OF COURSE**

Course Code and Name: TBM106 Macroeconomics				Program: Accounting and Tax Practices			
Semester	Theory	Prac.	Total	Credits	ECT S	Language of Course	Course Type Compulsory/Elective
Spring	2	2	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lect. Levent Eroğlu			Mail : leventeroglu@munzur.edu.tr Web : <a href="https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp">https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp</a>		
Aims of Course		The aim of the Macroeconomics course is to provide students with an understanding of macroeconomic concepts such as economic growth, unemployment, inflation, aggregate demand, and aggregate supply. It also aims to develop students’ abilities to interpret and analyze economic policies.					
Course Learning Outcomes and Competencies		<ul style="list-style-type: none"><li>• Defines the basic concepts of macroeconomics.</li><li>• Learns the methods of calculating national income.</li><li>• Analyzes aggregate demand and aggregate supply.</li><li>• Understands the functioning of monetary and fiscal policies.</li><li>• Analyzes types and causes of unemployment and inflation.</li><li>• Explains economic growth theories and indicators.</li><li>• Gains basic knowledge of international economic relations.</li></ul>					
Textbooks and /or Other Required Materials		<ul style="list-style-type: none"><li>• Erdal Müezzinoğlu, <i>Macroeconomics</i></li><li>• Mahfi Eğilmez, <i>Easy Economics</i> (supplementary resource)</li></ul>					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Lecture, Q&A, discussion, graphical analysis					

		If yes, please mark (X)	Percentage (%) Contribution to the Overall Average
	<b>19. Midterm Exam</b>	X	<b>40</b>
	<b>20. Midterm Exam</b>		



<b>Evaluation Criteria</b>	<b>21. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Introduction to macroeconomics, difference between micro and macroeconomics
<b>2</b>	Basic macroeconomic indicators
<b>3</b>	National income and methods of calculation
<b>4</b>	National income from the expenditure and income approach
<b>5</b>	Consumption, saving, and investment functions
<b>6</b>	Money and the banking system
<b>7</b>	Money supply and money demand
<b>8</b>	Monetary policy and its instruments
<b>9</b>	Fiscal policy and its effects
<b>10</b>	Aggregate demand and aggregate supply
<b>11</b>	Inflation: causes and consequences
<b>12</b>	Types of unemployment and economic effects
<b>13</b>	Economic growth and development
<b>14</b>	International trade and balance of payments
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM107 Office Management and Communication				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	1	2	3	3	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer. Haydar BALO		Mail : hballo@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx</a>			
Aims of Course		The aim of the Office Management and Communication Techniques course is to provide information about the history of the office and office management, and to enable effective time management in offices. It aims to teach the entire process from the management of incoming and outgoing documents to their archiving. It also provides information about communication techniques within the organization, effective communication methods, and correspondence techniques. Students who take this course will gain the competencies to perform office management tasks..					
Course Learning Outcomes and Competencies		1. Analyze fundamental concepts related to offices, office staff, and office management. 1.1. Knows the historical development and types of offices. 1.2. Knows the history and functions of management. 2. Manage work, design, and arrange offices ergonomically. 2.1. Knows work analysis, work study, and performance evaluation. 2.2. Designs office layouts and understands the relationship between environmental factors and ergonomics. 3. Utilize time effectively and organize meetings in offices. 3.1. Creates appointment and visitor reception schedules. 3.2. Knows meeting planning and facilitation. 4. Manage, file, and archive documents in offices. 4.1. Knows the purpose of filing and various filing systems. 4.2. Knows the filing and archiving process. 5. Learn the use of automation and information systems in offices. 5.1. Knows the hardware and software used in office automation. 5.2. Knows the information systems used in office automation. 6. Learn the communication process, types, and techniques in offices. 6.1. Knows communication types and organizational communication. 6.2. Knows effective communication and correspondence techniques.					
Textbooks and /or Other Required Materials		M. TUNA, A. A. TUNA, Büro Yönetimi ve İletişim Teknikleri					

<b>Method of delivery of the course</b>	Face to face, Online
<b>Teaching Methods and Techniques</b>	Explanation, question-answer, presentation, practice, analysis

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>22. Midterm Exam</b>	X	40
	<b>23. Midterm Exam</b>		
	<b>24. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	60

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Historical Development of Offices and Types of Offices
<b>2</b>	Office Management and Its Functions
<b>3</b>	Work Management in Offices
<b>4</b>	Ergonomic Design in Offices
<b>5</b>	Time and Meeting Management in Offices
<b>6</b>	Document Management in Offices
<b>7</b>	Filing in Offices
<b>8</b>	Archiving in Offices
<b>9</b>	Automation and Information Systems in Offices
<b>10</b>	Communication Process and Types
<b>11</b>	Organizational Communication
<b>12</b>	Effective Communication Method
<b>13</b>	Correspondence Techniques
<b>14</b>	Correspondence Process
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM108 General Law Knowledge				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Levent Eroğlu		Mail : leventeroglu@munzur.edu.tr Web : https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp			
Aims of Course		The aim of the General Law course is to provide knowledge about fundamental legal concepts and to help individuals learn their rights and freedoms in daily life. In professional life, it aims to equip students with necessary legal knowledge. It also aims to provide information about global legal systems and to ensure that students recognize that the Turkish legal system, while being a part of the European legal system, has its own distinctions. Students who take this course will gain knowledge about the definition of law, major legal systems in the world, written and unwritten legal rules, basic characteristics of legal norms, branches of law, and the concept of rights and related topics.					
Course Learning Outcomes and Competencies		1. Students will learn basic legal concepts and legal systems. 1.1. Recognizes the primary sources of law. 1.2. Recognizes the auxiliary sources of law.  2. Will be able to compare legal systems around the world. 2.1. Knows the major legal systems. 2.2. Understands that the Turkish legal system is part of the European legal system, yet has its own differences.  3. Will have the necessary knowledge about the branches of law. 3.1. Knows private law. 3.2. Knows public law.  4. Will learn about individual rights and freedoms in daily life. 4.1. Understands rights under public law. 4.2. Understands rights under private law.  5. Will learn the role of the Turkish judicial system in the protection of rights. 5.1. Knows the role of judicial and administrative jurisdictions. 5.2. Knows the role of constitutional and military jurisdiction.					

<b>Method of delivery of the course</b>	Face-to-face, Online
<b>Teaching Methods and Techniques</b>	Lecture, Q&A, Presentation

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>25. Midterm Exam</b>	X	<b>40</b>
	<b>26. Midterm Exam</b>		
	<b>27. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Definition of law, comparison with other social rules, major legal systems in the world
<b>2</b>	Written and unwritten sources of law
<b>3</b>	Public law, private law, and hybrid branches of law
<b>4</b>	Civil Law and Law of Obligations from private law branches
<b>5</b>	Commercial Law and Private International Law from private law branches
<b>6</b>	Examination of public law branches
<b>7</b>	Examination of hybrid law branches
<b>8</b>	Application of legal rules and analysis of legal gaps
<b>9</b>	Concept and types of rights, examination of public and private rights
<b>10</b>	Acquisition and loss of rights
<b>11</b>	Sanctions in public law and their types

<b>12</b>	Sanctions in private law and their types
<b>13</b>	Acquisition and loss of rights (continued)
<b>14</b>	Turkish judicial system: duties of high judicial bodies, structure of courts
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM110 Commercial Mathematics				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ACTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	2	0	2	2	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Muhlis ÇETİN		Mail: muhliscetin@munzur.edu.tr Web: https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		To ensure that students have knowledge and skills in basic mathematics, statistics and basic financial mathematics. To ensure that they reach a level where they can calculate interest and discounts encountered in business life.					
Course Learning Outcomes and Competencies		1. Will be able to solve ratio problems. 1.1 Solves ratio problems 1.2 Solves ratio problems 2. Will have information about interest and interest types. 2.1. Applies simple interest. 2.2. Applies compound interest. 2.3. Applies periodic interest. 3. Will have information about discount and discount methods. 3.1. Applies internal discount. 3.2. Applies external discount. 4. Will be able to solve cost profit/loss problems. 4.1 Calculates investment costs					

	<p>4.2 Makes profit/loss analyzes according to costs</p> <p>5. Will be able to manage decision-making processes related to investments.</p> <p>5.1 Makes cost/profit analysis between investments for management</p> <p>5.2 Directs management financially</p>
<b>Textbooks and /or Other Required Materials</b>	Commercial Mathematics, Sıddık Arslan, Nobel Publishing Distribution, Ankara 2012
<b>Method of delivery of the course</b>	Face to face, Online
<b>Teaching Methods and Techniques</b>	Explanation, question-answer, presentation, practice, analysis

Evaluation Criteria		If yes, please mark (X)	Percentage (%) Contribution to the Overall Average
	28. Midterm Exam	X	40
	29. Midterm Exam		
	30. Midterm Exam		
	Oral Exam		
	Practical Exam (Lab, Project etc.)		
	Semester Final Exam	X	60

Semester Course Plan	
Week	Syllabus
1	Operations with decimals, percents, and thousandths



<b>2</b>	Ratio and proportion problems
<b>3</b>	Cost problems
<b>4</b>	Profit and loss problems
<b>5</b>	Concepts and transactions related to interest
<b>6</b>	Simple interest transactions
<b>7</b>	Compound interest transactions
<b>8</b>	midterm exam
<b>9</b>	Periodic interest transactions
<b>10</b>	Annuity transactions
<b>11</b>	Concepts and procedures related to discounting.
<b>12</b>	Internal and external discount transactions
<b>13</b>	Bill of exchange and cheque exchange transactions.
<b>14</b>	Cost, profit and loss problems in management
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM153 MATEMATİK I				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ACTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	2	0	2	2	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Muhlis ÇETİN		Mail: muhliscetin@munzur.edu.tr Web: https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		To provide students with sufficient mathematical knowledge to solve the problems they encounter and to develop students' ability to think analytically and produce solutions to problems.					
Course Learning Outcomes and Competencies		1. Explain numbers and number sets. 1.1. Explains the positive natural number power of a natural number and shows the accuracy of the properties of exponential expressions. 1.2. Explains the concept of prime numbers and the fact that numbers are relatively prime with examples, divides a natural number into its prime factors and finds the number of its positive divisors. 1.3. Performs addition, subtraction, multiplication and division operations on the set of integers and specifies the properties of addition and multiplication operations. 2. Demonstrates the properties of operations in modular arithmetic and will be able to perform operations.					

- 2.1. Explains the concept of module with examples, specifies the concept of remainder class (equivalence class) and the set of remainder classes ( $\mathbb{Z}/m$  set) according to division with integers.
- 2.2. Performs addition and multiplication operations on the set  $\mathbb{Z}/m$  and specifies their properties.
3. Will be able to explain the absolute value of a real number and state the properties related to absolute value.
- 3.1. Knows the definition and properties of absolute value.
- 3.2. Solves problems using the properties of absolute value.
4. Will be able to explain square root and exponential expressions, state their properties and apply them.
- 4.1. Performs four operations on square root numbers.
- 4.2. Solves problems using the properties of exponents.
- 4.3. The properties of multiplication, division and powers of exponents are examined algebraically.
5. Explain ratio and proportion.
- 5.1. Shows the properties of proportion and solves problems related to daily life.
- 5.2. Reminds about ratio, proportion and properties of proportion.
6. Define functions
- 6.1. Finds the intervals in which the given function is defined and undefined.
- 6.2. Finds the inverse of the given function.
- 6.3. Defines the resultant function and explains its properties.

<b>Textbooks and /or Other Required Materials</b>	General Mathematics (M.BALCI), TYT-AYT Exam Entry Resources
<b>Method of delivery of the course</b>	Face to face, Online
<b>Teaching Methods and Techniques</b>	Explanation, question-answer, presentation, practice, analysis

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>31. Midterm Exam</b>	X	<b>40</b>
	<b>32. Midterm Exam</b>		
	<b>33. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	NUMBERS
<b>2</b>	Decimal numbers
<b>3</b>	Rational Numbers
<b>4</b>	exponents
<b>5</b>	radical numbers
<b>6</b>	Identities and Factorization
<b>7</b>	Absolute Value
<b>8</b>	midterm exam

<b>9</b>	simple inequality
<b>10</b>	ratio proportion
<b>11</b>	problems
<b>12</b>	problems
<b>13</b>	graphics problems
<b>14</b>	functions
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM111 Commercial Law Knowledge				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lect. Levent Eroğlu		Mail : leventeroglu@munzur.edu.tr Web : <a href="https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp">https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp</a>			
Aims of Course		The aim of this course is to introduce the basic concepts of commercial law encountered in business life and to teach how to apply this knowledge in practice. Students will gain a legal background necessary for accounting and tax applications by learning basic concepts such as commercial enterprise, merchant, trade registry, commercial books, unfair competition, and other related topics.					
Course Learning Outcomes and Competencies		<ul style="list-style-type: none"><li>• Defines commercial law and its sub-branches.</li><li>• Explains the concepts of merchant and commercial enterprise.</li><li>• Knows the procedures of the trade registry.</li><li>• Has knowledge about the keeping of commercial books and their evidential value.</li><li>• Defines the elements of unfair competition and analyzes them through examples.</li><li>• Knows the difference between trade name and business name.</li><li>• Explains specific commercial provisions such as current account and agency.</li><li>• Has basic knowledge about types of companies.</li><li>• Explains the basics of bankruptcy and concordat processes.</li></ul>					
Textbooks and /or Other Required Materials		<ul style="list-style-type: none"><li>• M. Kemal Oğuzman, T. Seçkin, “Commercial Enterprise Law” (Latest Edition)</li><li>• Supplementary materials: Lecture notes and recent decisions of the Court of Cassation</li></ul>					

<b>Method of delivery of the course</b>	Face to face, Online
<b>Teaching Methods and Techniques</b>	Lecture, case study analysis, Q&A, presentations, legal text analysis

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>34. Midterm Exam</b>	X	<b>40</b>
	<b>35. Midterm Exam</b>		
	<b>36. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Definition and sources of commercial law
<b>2</b>	Concept and elements of a commercial enterprise
<b>3</b>	Merchant and consequences of being a merchant
<b>4</b>	Trade registry procedures
<b>5</b>	Trade name, business name, and brand
<b>6</b>	Concept of unfair competition and case studies
<b>7</b>	Commercial books and their evidential value
<b>8</b>	Current account contracts
<b>9</b>	Agency and other forms of representation
<b>10</b>	Company concept and types
<b>11</b>	General and limited partnerships

<b>12</b>	Joint stock and limited liability companies
<b>13</b>	Bankruptcy, liquidation, and concordat
<b>14</b>	General review and case studies
<b>15</b>	Final exam



### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM112 Statistical				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ACTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	1	2	3	2	2	Türkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Öğr. Gör. Muhlis ÇETİN		Mail: muhliscetin@munzur.edu.tr Web: https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		To provide students with sufficient mathematical and statistical knowledge to solve the problems they encounter and to develop students' ability to think analytically and produce solutions to problems.					
Course Learning Outcomes and Competencies		1. Will be able to explain the basic concepts of statistics 1.1. Explains the concept of data collection and classifies the types of data collection. 1.2. Establishes a relationship between the application areas of statistics and current events. 2. Will be able to explain statistical series. 2.1. Creates statistical series based on observation values. 2.2. Draws graphs of statistical series. 3. Will be aware of the concepts of central tendency and will be able to explain their properties. 3.1. Calculates the means of statistical series. 3.2. Explains the concept of variability measures.					

	<p>3.3. Calculates variability measures related to statistical series.</p> <p>4. Will be able to explain the concept of probability with examples.</p> <p>4.1. Writes the sample space based on experiments and results.</p> <p>4.2. Calculates probabilities by applying the given definitions.</p> <p>4.3.Explains the concept of a separate event.</p> <p>4.4.Writes the difference between independent and separate events.</p> <p>4.5.Writes the concept of complementary events.</p>
<b>Textbooks and /or Other Required Materials</b>	<p>YILMAZ B, Statistics, Nobel Publishing Distribution, 2010, Ankara</p> <p>ÇAKICI M, OĞUZHAN A. TUNCER Ö. Basic Statistics, Özal Press, 2000, İstanbul.</p>
<b>Method of delivery of the course</b>	Face to face, Online
<b>Teaching Methods and Techniques</b>	Explanation, question-answer, presentation, practice, analysis

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>37. Midterm Exam</b>	X	<b>40</b>
	<b>38. Midterm Exam</b>		
	<b>39. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

Semester Course Plan	
Week	Syllabus
1	Basic concepts
2	Statistical series
3	Central tendency and variability
4	Possibility
5	Discrete random variables and probability distributions
6	Continuous random variables and probability distributions
7	Problems
8	midterm exam
9	Statistical estimation
10	Hypothesis tests
11	Chi-square test
12	Simple linear regression
13	correlation
14	Time series analysis
15	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM104 Computerized Accounting 1				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	2	2	4	3	5	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Haydar BALO			Mail : hbalo@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx		
Aims of Course		Teaching and applying the use of <b>accounting software packages</b> . Gaining the ability to transfer accounting records from traditional ledgers to software packages while maintaining the same order and structure. Teaching the operation and recording system of <b>Luca software</b> to enable the ability to make entries and generate reports.					
Course Learning Outcomes and Competencies		1Will be better able to define accounting software packages 1.1. Works with Luca software. 1.2. Works with Logo Go Plus software.  2.Will be able to work in the management module of Luca software. 2.1. Adds customers. 2.2. Defines users. 2.3. Assigns permissions.  3Will be able to record vouchers in Luca software. 3.1. Prepares opening vouchers. 3.2. Prepares journal vouchers. 3.3. Prepares collection and payment vouchers. 3.4. Prepares closing vouchers.  4.Will be able to make necessary changes in the chart of accounts within Luca software. 4.1. Adds sub-accounts. 4.2. Links existing sub-accounts. 5.Will be able to generate reports in Luca software. 5.1. Obtains daily, weekly, and monthly journal printouts. 5.2. Obtains balance sheet and income statement printouts.					

<b>Textbooks and /or Other Required Materials</b>	Instructor's Notes
<b>Method of delivery of the course</b>	Face to face / Online
<b>Teaching Methods and Techniques</b>	Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>40. Midterm Exam</b>	X	<b>40</b>
	<b>41. Midterm Exam</b>		
	<b>42. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	<b>General information about the software</b>
<b>2</b>	<b>Software installation and methods to open the program</b>
<b>3</b>	<b>Management module in Luca software</b>
<b>4</b>	<b>Adding customers and editing their information in the management module</b>
<b>5</b>	<b>Defining users and granting permissions in the management module</b>
<b>6</b>	<b>User types and permissions in Luca software</b>
<b>7</b>	<b>Voucher operations and preparing opening vouchers in Luca software</b>
<b>8</b>	<b>Voucher operations and preparing collection and payment vouchers in Luca software</b>
<b>9</b>	<b>Voucher operations and preparing journal and closing vouchers in Luca software</b>

<b>10</b>	<b>Chart of accounts and sub-account addition procedures</b>
<b>11</b>	<b>Linking existing sub-accounts within the chart of accounts</b>
<b>12</b>	<b>Reporting generated vouchers in journal format</b>
<b>13</b>	<b>Income statement review and reporting</b>
<b>14</b>	<b>Balance sheet review and reporting</b>
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM104 Computerized Accounting 1				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	2	2	4	3	5	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Haydar BALO			Mail : hballo@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx		
Aims of Course		Teaching and applying the use of <b>accounting software packages</b> . Gaining the ability to transfer accounting records from traditional ledgers to software packages while maintaining the same order and structure. Teaching the operation and recording system of <b>Luca software</b> to enable the ability to make entries and generate reports.					
Course Learning Outcomes and Competencies		1.1 Luca Can operate in the Luca software. 1.2 Logo Go Plus Can operate in the Logo Go Plus software.  Logo Go Plus System Administration Can work in the system administrator section of Logo Go Plus software. 2.1 Customer Management Adds customers. 2.2 User Management Defines users. 2.3 Authorization Assigns permissions.  Logo Go Plus Pre-Accounting Operations Can work in the pre-accounting section of Logo Go Plus software. 3.1 Inventory Module Works with the Stock (Inventory) module. 3.2 Bank Module Works with the Bank module. 3.3 Cash Module Works with the Cash module. 3.4 Invoice Module Works with the Invoice module.  Logo Go Plus General Accounting Operations					

	Can work in the general accounting section of Logo Go Plus software. 4.1 Accounting Vouchers Works with the Accounting Vouchers module. 4.2 Balance Sheet Works with the Balance Sheet module. 4.3 Income Statement Works with the Income Statement module.
<b>Textbooks and /or Other Required Materials</b>	Instructor's Notes
<b>Method of delivery of the course</b>	Face to face / Online
<b>Teaching Methods and Techniques</b>	Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>43. Midterm Exam</b>	X	<b>40</b>
	<b>44. Midterm Exam</b>		
	<b>45. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	General information about the program
<b>2</b>	Program installation on the computer
<b>3</b>	Accessing the administrator module and menus
<b>4</b>	Administrator operations and user addition procedures
<b>5</b>	General explanation of the program's modules



<b>6</b>	General explanation of the program's modules
<b>7</b>	Module Operations and Examples
<b>8</b>	Current Account module operations and examples
<b>9</b>	Stock (Inventory) module operations and examples
<b>10</b>	Bank module operations and examples
<b>11</b>	Invoice module operations and examples
<b>12</b>	Accounting module operations
<b>13</b>	Journalizing/Posting module operations
<b>14</b>	Journalizing/Posting module operations
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM203 Cost Accounting				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	4	0	4	4	5	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Haydar BALO		Mail : hballo@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		The aim of this course is to emphasize the role and importance of cost accounting in the planning, control, and decision-making functions of businesses, and to teach the operation of cost accounting with current developments in the field.					
Course Learning Outcomes and Competencies		1 Define and classify costs and cost types. 2 Understand cost systems. 2.1. Know job order costing. 2.2. Know process costing. 2.3. Know standard costing. 2.4. Know variable costing. 3 Learn methods for allocating general administrative expenses to products. 3.1. Know the direct allocation method. 3.2. Know the step-down allocation method. 3.3. Know the planned allocation method. 3.4. Know the mathematical allocation method. 4 Understand inventory valuation methods. 4.1. Apply the First-In, First-Out (FIFO) method. 4.2. Apply the Last-In, First-Out (LIFO) method. 4.3. Apply the average cost methods					
Textbooks and /or Other Required Materials		SAVCI, M. (2010). <b>Introduction to Cost Accounting</b> (11th ed.). Murathan Publishing. Trabzon					
Method of delivery of the course		Face to face / Online					
Teaching Methods and Techniques		Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>46. Midterm Exam</b>	X	<b>40</b>
	<b>47. Midterm Exam</b>		
	<b>48. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Definition and Classification of Costs
<b>2</b>	Types of Costs
<b>3</b>	Cost Systems
<b>4</b>	Job Order Costing
<b>5</b>	Job Order Costing
<b>6</b>	Process Costing
<b>7</b>	Process Costing
<b>8</b>	Standard Costing
<b>9</b>	Standard Costing
<b>10</b>	Variable Costing
<b>11</b>	Methods for Allocating General Administrative Expenses to Products
<b>12</b>	Methods for Allocating General Administrative Expenses to Products
<b>13</b>	Methods for Allocating General Administrative Expenses to Products
<b>14</b>	Contemporary Costing Techniques
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM205 Corporate Accounting				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECT S	Language of Course	Course Type Compulsory/Elective
Fall Semester	4	0	4	4	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Levent Eroğlu			Mail : leventeroglu@munzur.edu.tr Web : https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp		
Aims of Course		The aim of this course is to teach accounting records related to the establishment processes of capital companies, capital increase and decrease procedures, mergers, transfers, and liquidation operations. It aims to equip students with accounting practices related to joint stock and limited liability companies.					
Course Learning Outcomes and Competencies		<div><input type="checkbox"/> Identifies the basic characteristics of capital companies.</div> <div><input type="checkbox"/> Records the establishment procedures of joint stock and limited liability companies.</div> <div><input type="checkbox"/> Performs accounting for capital increase and decrease operations.</div> <div><input type="checkbox"/> Records transactions related to profit distribution and legal reserves.</div> <div><input type="checkbox"/> Performs accounting for company mergers, transfers, and liquidations.</div> <div><input type="checkbox"/> Records transactions with shareholders.</div> <div><input type="checkbox"/> Applies year-end accounting procedures in companies.</div>					
Textbooks and /or Other Required Materials		<div><div>•</div>Assoc. Prof. Dr. Ali Ildır, <i>Types of Companies – Examples</i></div> <div><div>•</div>Additional practice examples and course materials will be provided by the instructor.</div>					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Lecture, question-answer, case analysis, practical studies					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>49. Midterm Exam</b>	X	<b>40</b>
	<b>50. Midterm Exam</b>		
	<b>51. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Introduction to company types: personal and capital companies
<b>2</b>	Characteristics of joint stock and limited companies
<b>3</b>	Company establishment procedures and accounting
<b>4</b>	Capital increase and decrease operations
<b>5</b>	Transactions related to shares
<b>6</b>	Profit distribution and legal reserves
<b>7</b>	Accounting for transactions with shareholders
<b>8</b>	Midterm exam
<b>9</b>	Company mergers and transfers
<b>10</b>	Liquidation processes
<b>11</b>	Reinforcement through sample applications

<b>12</b>	Problem solving and evaluation
<b>13</b>	13 Year-end accounting procedures
<b>14</b>	14 General review
<b>15</b>	15 Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM206 Accounting for Foreign Trade Transactions				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	1	2	3	3	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Haydar BALO		Mail : hballo@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		This course aims to equip students with the ability to: Perform foreign currency transactions. Understand the foreign trade-related accounts within the uniform chart of accounts. Record import and export accounting entries. Learn about tax applications in foreign trade.					
Course Learning Outcomes and Competencies		1Export Accounting and Costing 1.1Students will be able to perform export accounting and costing operations. 1.2They will handle the accounting of export transactions. 1.3They will manage advance payments in exports and their accounting.  2. Import Accounting and Costing 2.1Students will be able to perform import accounting and costing operations. 2.2They will understand the accounting of import transactions. 2.3They will understand the accounting of VAT in imports.  3. Collection, Payment, and Accounting of Export and Import Proceeds 3.1Students will be able to handle the collection, payment, and accounting of export and import proceeds. 3.2They will know the delivery terms in foreign trade. 3.3They will know the payment methods in foreign trade. 3.4They will know the documents used in foreign trade.  4. Free Zones Accounting and Costing 4.1Students will be able to perform free zones accounting and costing operations. 4.2They will understand the concept of free zones and know specific free zones. 4.3They will understand free zone accounting operations.					

<b>Textbooks and /or Other Required Materials</b>	1.SAVCI M., GÜLTEKİN S., Dış Ticaret İşlemleri Muhasebesi, Murathan Yayınevi, 2011, Trabzon 2.Dış Ticaret İşlemleri Muhasebesi” Öğr. Gör. Yaser GÜRSOY, Ekin Kitabevi. Bursa
<b>Method of delivery of the course</b>	Face to face / Online
<b>Teaching Methods and Techniques</b>	Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>52. Midterm Exam</b>	X	<b>40</b>
	<b>53. Midterm Exam</b>		
	<b>54. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Importance of Delivery, Payment Methods, and Documents in Accounting
<b>2</b>	Uniform Chart of Accounts Process and the Importance of Actual Exports
<b>3</b>	Uniform Chart of Accounts Process and the Importance of Actual Exports
<b>4</b>	Export Accounting Procedures
<b>5</b>	Collection of Export Proceeds and Year-End Operations
<b>6</b>	Accounting Entries for Purchases and Sales in Export-Registered Transactions



7	Import Accounting Procedures
8	Transfer of Import Proceeds and Accounting Procedures
9	Case Studies/Example Solutions
10	VAT Operations and Accounting in Export-Registered Sales
11	VAT Operations and Accounting in Exports
12	Accounting Procedures for Transit Trade in Free Zones
13	Accounting for Sales Transactions with Foreign Buyer Exports (Y.B.E.) and Special Invoices
14	Case Studies/Example Solutions
15	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM209 Directed Study				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	2	0	2	2	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Haydar BALO		Mail : hballo@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		To enable students to address deficiencies in their education, research areas where they feel a lack of knowledge or have curiosity, prepare reports, and deliver presentations. .					
Course Learning Outcomes and Competencies		1. Will be able to select a research topic and comment on the chosen topic. 1.1. Analyzes topics. 1.2. Selects a topic. 2 Will be able to conduct a literature review related to the research topic. 2.1. Knows and applies literature review methods. 2.2. Gathers scientific resources related to the topic. 3 Will be able to write a report effectively and in accordance with scientific writing rules. 3.1. Has fundamental knowledge about scientific research techniques. 3.2. Knows and applies the writing rules used in scientific research 4. Will have knowledge and understanding of presentation techniques. 4.1. Knows and is proficient in presentation software. 4.2. Prepares and works on presentation slides. 5 Will be able to deliver an effective presentation. 5.1. Uses the slides they have prepared. 5.2. Presents the topic they have worked on.					
Textbooks and /or Other Required Materials							
Method of delivery of the course		Face to face / Online					
Teaching Methods and Techniques		Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>55. Midterm Exam</b>	X	<b>40</b>
	<b>56. Midterm Exam</b>		
	<b>57. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Fundamental concepts and techniques related to planning, preparation, and presentation activities within study areas.
<b>2</b>	Topic selection.
<b>3</b>	Scientific research methods.
<b>4</b>	Effective presentation methods.
<b>5</b>	Presentation and evaluation.
<b>6</b>	Presentation and evaluation.
<b>7</b>	Presentation and evaluation.
<b>8</b>	Presentation and evaluation.
<b>9</b>	Presentation and evaluation.
<b>10</b>	Presentation and evaluation.
<b>11</b>	Presentation and evaluation.
<b>12</b>	Presentation and evaluation.
<b>13</b>	Presentation and evaluation.
<b>14</b>	Presentation and evaluation.
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM210 Directed Study2				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	2	0	2	2	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Haydar BALO		Mail : hballo@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		To enable students to address deficiencies in their education, research areas where they feel a lack of knowledge or have curiosity, prepare reports, and deliver presentations. .					
Course Learning Outcomes and Competencies		1. Will be able to select a research topic and comment on the chosen topic. 1.1. Analyzes topics. 1.2. Selects a topic. 2 Will be able to conduct a literature review related to the research topic. 2.1. Knows and applies literature review methods. 2.2. Gathers scientific resources related to the topic. 3 Will be able to write a report effectively and in accordance with scientific writing rules. 3.1. Has fundamental knowledge about scientific research techniques. 3.2. Knows and applies the writing rules used in scientific research 4. Will have knowledge and understanding of presentation techniques. 4.1. Knows and is proficient in presentation software. 4.2. Prepares and works on presentation slides. 5 Will be able to deliver an effective presentation. 5.1. Uses the slides they have prepared. 5.2. Presents the topic they have worked on.					
Textbooks and /or Other Required Materials							
Method of delivery of the course		Face to face / Online					
Teaching Methods and Techniques		Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>58. Midterm Exam</b>	X	<b>40</b>
	<b>59. Midterm Exam</b>		
	<b>60. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Fundamental concepts and techniques related to planning, preparation, and presentation activities within study areas.
<b>2</b>	Topic selection.
<b>3</b>	Scientific research methods.
<b>4</b>	Effective presentation methods.
<b>5</b>	Presentation and evaluation.
<b>6</b>	Presentation and evaluation.
<b>7</b>	Presentation and evaluation.
<b>8</b>	Presentation and evaluation.
<b>9</b>	Presentation and evaluation.
<b>10</b>	Presentation and evaluation.
<b>11</b>	Presentation and evaluation.
<b>12</b>	Presentation and evaluation.
<b>13</b>	Presentation and evaluation.
<b>14</b>	Presentation and evaluation.
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

**Course Code and Name: TBM211International Trade Operations Management**

Program: Accounting and Tax Practices Program

Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	2	0	2	2	2	Turkish	Compulsory

**Prerequisites of Course**

There are no prerequisites.

**Course Instructor**

Lecturer Haydar BALO

**Mail :** hballo@munzur.edu.tr

**Web :**

<https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx>

**Aims of Course**

Understand fundamental concepts related to foreign trade, customs, and foreign exchange regimes. Grasp international trade theories. Comprehend foreign trade transactions and general foreign exchange regulations within the scope of foreign exchange legislation. Understand the documents, delivery terms (Incoterms), and payment methods used in foreign trade transactions.

**Course Learning Outcomes and Competencies**

- 1. Students will know the fundamental concepts related to international trade.**
  - 1.1. Knows the aims of international trade policy.
  - 1.2. Knows the tools of international trade policy.
- 2. Students will know the documents used in international trade.**
  - 2.1. Knows the commercial documents used in international trade.
  - 2.2. Knows the shipping documents used in international trade.
- 3. Students will know the delivery terms (Incoterms) in international trade.**
  - 3.1. Knows Group E delivery terms.
  - 3.2. Knows Group F delivery terms.
  - 3.3. Knows Group C delivery terms.
  - 3.4. Knows Group D delivery terms.
- 4. Students will know the payment methods in international trade.**
  - 4.1. Performs cash in advance payment method.
  - 4.2. Performs open account payment method.
  - 4.3. Performs letter of credit payment.
- 5. Students will know the concepts and processes of export and import.**
  - 5.1. Knows the definition and types of export.
  - 5.2. Knows the definition and types of import.

<b>Textbooks and /or Other Required Materials</b>	DÖLEK A., Dış Ticaret İşlemleri, Umut Kitap, 2013, İstanbul. GÜRSOY Y., Dış Ticaret İşlemleri Yönetimi, Umut Kitap, 2012, Bursa
<b>Method of delivery of the course</b>	Face to face / Online
<b>Teaching Methods and Techniques</b>	Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>61. Midterm Exam</b>	X	<b>40</b>
	<b>62. Midterm Exam</b>		
	<b>63. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	International trade policies and fundamental concepts.
<b>2</b>	Documents used in international trade.
<b>3</b>	Delivery terms (Incoterms) in international trade
<b>4</b>	Examples of delivery terms in international trade.
<b>5</b>	Payment methods in international trade.
<b>6</b>	Examples related to payment methods in international trade
<b>7</b>	Collection of export proceeds and offsetting transactions.
<b>8</b>	Example solutions.
<b>9</b>	Closing of export accounts and document procedures.
<b>10</b>	Postponements, cancellations (terkin), and refunds in export transactions

<b>11</b>	Import operations and classification of imported goods.
<b>12</b>	Calculation of taxes in import operations.
<b>13</b>	Foreign exchange (kambyo) transactions and relevant documents.
<b>14</b>	Other foreign trade regimes.
<b>15</b>	Final exam



### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM107 Office Management and Communication				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Levent Eroğlu		Mail : leventeroglu@munzur.edu.tr Web : <a href="https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp">https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp</a>			
Aims of Course		The aim of the Labor and Social Security Law course is to teach the basic concepts of labor law and social security law, evaluate employee-employer relations within a legal framework, and develop students’ abilities to interpret legal regulations related to labor law. Additionally, the course aims to increase students’ practical knowledge by covering topics such as work accidents, employment contracts, severance and notice compensations, and types of social insurance.					
Course Learning Outcomes and Competencies		<ul style="list-style-type: none"><li>• Define the basic concepts of labor law.</li><li>• Explain the types and characteristics of employment contracts.</li><li>• Understand the rights and obligations of employees and employers.</li><li>• Explain job security, termination, and types of compensation.</li><li>• Define the social security system.</li><li>• Explain the types and scope of social insurance.</li><li>• Understand the concepts of occupational accidents and diseases.</li><li>• Analyze legal regulations through practical examples.</li></ul>					
Textbooks and /or Other Required Materials		<ul style="list-style-type: none"><li>• Narmanlıoğlu, Ü. (<i>Latest Edition</i>). <i>Labor Law and Social Security Law</i>.</li><li>• Current legislation: Labor Law No. 4857, Social Insurance and General Health Insurance Law No. 5510</li></ul>					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		Lecture, Q&A, Legislative Readings, Case Analysis					

		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
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<b>Evaluation Criteria</b>	<b>64. Midterm Exam</b>	X	<b>40</b>
	<b>65. Midterm Exam</b>		
	<b>66. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Emergence and Development of Labor Law
<b>2</b>	Basic Concepts of Labor Law
<b>3</b>	Employment Contract and Its Types
<b>4</b>	Formation and Provisions of Employment Contracts
<b>5</b>	Obligations of Employer and Employee
<b>6</b>	Termination of Employment Contracts and Its Consequences
<b>7</b>	Severance and Notice Compensation
<b>8</b>	Midterm Exam
<b>9</b>	Introduction to Social Security System
<b>10</b>	Types of Social Insurance
<b>11</b>	Work Accidents and Occupational Diseases
<b>12</b>	Disability, Old Age, and Survivors Insurance
<b>13</b>	General Health Insurance
<b>14</b>	General Review and Evaluation of Legislation
<b>15</b>	Final Exam

**DESCRIPTION FORM OF COURSE**

<b>Course Code and Name: TBM213 Professional foreign language</b>				Program: Accounting and Tax Practices Program			
<b>Semester</b>	<b>Theory</b>	<b>Prac.</b>	<b>Total</b>	<b>Credits</b>	<b>ECTS</b>	<b>Language of Course</b>	<b>Course Type Compulsory/Elective</b>
Fall Semester	2	0	2	2	2	English	Compulsory
<b>Prerequisites of Course</b>		There are no prerequisites.					
<b>Course Instructor</b>		Lecturer Haydar BALO			<b>Mail :</b> hbalo@munzur.edu.tr <b>Web :</b> <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx</a>		
<b>Aims of Course</b>		The aim for students in the Accounting and Tax Applications Department is to equip them with the skills and techniques to use and apply language proficiency in their professional field, and to develop the fundamental knowledge, techniques, and abilities they'll need throughout their academic and professional lives.					
<b>Course Learning Outcomes and Competencies</b>		1 Communicate clearly in a foreign language within a business context, using appropriate vocabulary and expressions. 1.1. Learn accounting-specific vocabulary and terminology. 2 Understand spoken language at a normal pace on topics related to their profession. 2.1. Write effectively and conduct correspondence on relevant professional matters. 2.2. Comprehend written materials related to their profession and expand their vocabulary. 3 Learn to translate from English to Turkish.					
<b>Textbooks and /or Other Required Materials</b>							
<b>Method of delivery of the course</b>		Face to face / Online					
<b>Teaching Methods and Techniques</b>		Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work					

		If yes, please mark (X)	Percentage (%) Contribution to the Overall Average
	67. Midterm Exam	X	40
	68. Midterm Exam		

<b>Evaluation Criteria</b>	<b>69. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Introducing Yourself – You and Your Company – People in Business
<b>2</b>	Telephone Language
<b>3</b>	Visiting a Company – Meeting people – Describing Company Structure
<b>4</b>	Business World
<b>5</b>	Terms related to business
<b>6</b>	Arrangements- Dates and Schedules- Getting Connected – Arranging to Meet
<b>7</b>	Dealing with Problems(Customer&Companies) – Making Decisions- Complainand Apologizing
<b>8</b>	Mid-term and Course review
<b>9</b>	People at Work – Responsibilities and Regulations
<b>10</b>	Getting A Job – Recruitment Processes – Applying for A Job- Staff Profiles
<b>11</b>	The World of Work – Changing Careers –
<b>12</b>	İnternational Trade – Work Environments
<b>13</b>	Business Correspondence –Letters
<b>14</b>	Business Correspondence – E-mails
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM220 Financial Management				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	4	0	4	4	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Haydar BALO		Mail : hballo@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		The purpose of the Financial Management course is to help students grasp the relationship between accounting and finance. It aims to equip them with the skills to prepare, analyze, and interpret basic financial statements, thereby developing their ability to use and apply fundamental financial methods and techniques in business management.					
Course Learning Outcomes and Competencies		1 Explain fundamental concepts related to Financial Management. 1.1. Identify the financial manager and describe their responsibilities 1.2. Define financial management and summarize its functions. 2 Explain the meaning and content of financial analysis. 2.1. Define the basic tools of financial analysis, specifically the balance sheet and income statement, as used in applying financial analysis techniques. 2.2. Understand and perform ratio analysis, one of the key techniques used in financial analysis. 3 Articulate the basic concepts of financial mathematics. 3.1. Perform simple and compound interest calculations. 3.2. Perform real and nominal interest calculations. 4 Explain the time value of money. 4.1. Calculate the future and present value of money. 4.2. Perform calculations for ordinary, annuity due, deferred, and perpetuity annuities					
Textbooks and /or Other Required Materials		• Akgüç, Ö. (1998). <i>Financial Management</i> (7th ed.). Avcıol Basım Yayım. İstanbul.  • Ceylan, A. (2010). <i>Financial Management in Businesses</i> (11th ed.). Ekin Basım Yayım. Bursa.					
Method of delivery of the course		Face to face / Online					

<b>Teaching Methods and Techniques</b>	Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work
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<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>70. Midterm Exam</b>	X	<b>40</b>
	<b>71. Midterm Exam</b>		
	<b>72. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Functions and Goals of Financial Management
<b>2</b>	Characteristics of a Financial Manager; Financial Management's Relationship with Other Disciplines
<b>3</b>	Time Value of Money
<b>4</b>	Importance of Financial Analysis; Interpretation of Financial Statements
<b>5</b>	Importance of Financial Planning; Methods Used in Financial Planning Preparation
<b>6</b>	Short-Term Financing Sources; Commercial Bank Loans
<b>7</b>	Medium-Term Financing Sources; Medium-Term Bank Loans, Financial Leasing, Types of Financial Leasing, Advantages and Disadvantages of Financial Leasing
<b>8</b>	Venture Capital, Forfeiting, Special Finance Institutions, Self-Financing (Auto-Financing)
<b>9</b>	Problem-Solving Examples
<b>10</b>	Course Review
<b>11</b>	Functions and Goals of Financial Management
<b>12</b>	Characteristics of a Financial Manager; Financial Management's Relationship with Other Disciplines
<b>13</b>	Time Value of Money
<b>14</b>	Importance of Financial Analysis; Interpretation of Financial Statements
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM224Financial Statements Analysis				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	4	0	4	4	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Haydar BALO		Mail : hballo@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		This course aims to equip students with the ability to:  Establish cause-and-effect relationships among the information presented in financial statements. Develop analytical thinking skills. Gain proficiency in applying fundamental analysis techniques.					
Course Learning Outcomes and Competencies		1 Will be able to prepare basic financial statements. 1.1. Prepares the Balance Sheet. 1.2. Prepares the Income Statement. 2. Will be able to prepare additional financial statements. 2.1. Prepares the Cost of Goods Sold Statement. 2.2. Prepares the Funds Flow Statement. 2.3. Prepares the Cash Flow Statement. 2.4. Prepares the Profit Distribution Statement. 2.5. Prepares the Statement of Changes in Equity. 2.6. Prepares the Statement of Changes in Net Working Capital. 3 Will be able to apply financial analysis techniques. 3.1. Performs Comparative Financial Statements Analysis. 3.2. Performs Common-Size Analysis (Vertical Analysis). 3.3. Performs Trend (Trend Percentages) Analysis. 3.4. Performs Ratio Analysis. 4 Will be able to analyze the current situation and future development of the business based on financial analysis results. 4.1. Knows the definition and purpose of financial planning. 4.2. Knows financial planning methods.					
Textbooks and /or Other Required Materials		SAVCI M., Mali Tablolar Analizi, 2013, Trabzon. LAZOL İ., ÇABUK A., Mali tablolar Analizi, Ekin Yayınevi, 11, 2011, İstanbul.					
		Face to face / Online					

<b>Method of delivery of the course</b>	
<b>Teaching Methods and Techniques</b>	Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>73. Midterm Exam</b>	X	<b>40</b>
	<b>74. Midterm Exam</b>		
	<b>75. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Basic Concepts Related to Financial Statement Analysis
<b>2</b>	Basic Concepts Related to Financial Statement Analysis.
<b>3</b>	Basic Financial Statements.
<b>4</b>	Basic Financial Statements.
<b>5</b>	Additional Financial Statements.
<b>6</b>	Additional Financial Statements.
<b>7</b>	Financial Analysis Techniques.
<b>8</b>	Comparative Financial
<b>9</b>	Statements Analysis.
<b>10</b>	Trend Analysis.
<b>11</b>	Ratio Analysis.
<b>12</b>	Ratio Analysis.
<b>13</b>	Financial Planning, Control, and Cost Analysis.
<b>14</b>	Financial Planning, Control, and Cost Analysis.
<b>15</b>	Final exam



### DESCRIPTION FORM OF COURSE

Course Code and Name: TRD101 Turkish Language-I				Program: Accounting and Tax Practices Program			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Cem TOPAL		Mail : cemtopal@munzur.edu.tr Web : <a href="https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp">https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp</a>			
Aims of Course		It aims to show students the characteristics and rules of the Turkish Language with examples; to provide them with the skills and habits of expressing their feelings, thoughts, plans, impressions, observations, and experiences correctly and effectively in words and writing; to develop their vocabulary through written and spoken texts; to teach them the rules of correctly understanding the texts they read or the programs they listen to; and to develop their language skills, which are the basis of communication between individuals and masses.					
Course Learning Outcomes and Competencies		1. Will be able to have general information about the concept of language. 1.1. Definition and birth of language; culture, thought and communication. 1.2. Understands the differences between written language and spoken language. 2. Will be able to gain correct and planned writing skills. 2.1. Learns the details of paper layout and paragraph information. 2.2. Gains competence in written communication by doing writing studies. 3. Will be able to have information about spelling rules and punctuation marks. 3.1. Uses punctuation marks correctly in the text. 3.2. Eliminates ambiguity in written communication by learning the details of spelling rules. 4. Will be able to have general information about the rules of petition. 4.1. Learns how to write a petition correctly. 4.2. Applies the rules in official correspondence.					
Textbooks and /or Other Required Materials		Images/visuals, slides, videos and lecture notes on the course content.					
Method of delivery of the course		Face to face / Online					
Teaching Methods and Techniques		Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>76. Midterm Exam</b>	X	<b>40</b>
	<b>77. Midterm Exam</b>		
	<b>78. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Definition and Function of Language
<b>2</b>	Languages/Birth of Language
<b>3</b>	Written Language and Spoken Language
<b>4</b>	Paper Layout and Paragraph Information
<b>5</b>	Paragraph Plan
<b>6</b>	Writing and Writing Plan
<b>7</b>	Writing Practices
<b>8</b>	Midterm
<b>9</b>	Writing Rules
<b>10</b>	Writing Rules
<b>11</b>	Punctuation Marks
<b>12</b>	Punctuation Marks
<b>13</b>	Petition
<b>14</b>	Writing Studies
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TRD102 Turkish Language-2				Program: Accounting and Tax Practices			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Cem TOPAL		Mail : cemtopal@munzur.edu.tr Web : <a href="https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp">https://akademik.yok.gov.tr/AkademikArama/view/viewAuthor.jsp</a>			
Aims of Course		It aims to show students the characteristics and rules of the Turkish Language with examples; to provide them with the skills and habits of expressing their feelings, thoughts, plans, impressions, observations, and experiences correctly and effectively in words and writing; to develop their vocabulary through written and spoken texts; to teach them the rules of correctly understanding the texts they read or the programs they listen to; and to develop their language skills, which are the basis of communication between individuals and masses.					
Course Learning Outcomes and Competencies		1. Will be able to have general information about the concept of language. 1.1. Definition and birth of language; culture, thought and communication. 1.2. Understands the differences between written language and spoken language. 2. Will be able to gain correct and planned writing skills. 2.1. Learns the details of paper layout and paragraph information. 2.2. Gains competence in written communication by doing writing studies. 3. Will be able to have information about spelling rules and punctuation marks. 3.1. Uses punctuation marks correctly in the text. 3.2. Eliminates ambiguity in written communication by learning the details of spelling rules. 4. Will be able to have general information about the rules of petition. 4.1. Learns how to write a petition correctly. 4.2. Applies the rules in official correspondence.					
Textbooks and /or Other Required Materials		Images/visuals, slides, videos and lecture notes on the course content.					
Method of delivery of the course		Face to face / Online					
Teaching Methods and Techniques		Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>79. Midterm Exam</b>	X	<b>40</b>
	<b>80. Midterm Exam</b>		
	<b>81. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Definition and Function of Language
<b>2</b>	Languages/Birth of Language
<b>3</b>	Written Language and Spoken Language
<b>4</b>	Paper Layout and Paragraph Information
<b>5</b>	Paragraph Plan
<b>6</b>	Writing and Writing Plan
<b>7</b>	Writing Practices
<b>8</b>	Midterm
<b>9</b>	Writing Rules
<b>10</b>	Writing Rules
<b>11</b>	Punctuation Marks
<b>12</b>	Punctuation Marks
<b>13</b>	Petition
<b>14</b>	Writing Studies
<b>15</b>	Final exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TRD102 Turkish Language-II				Program: Accounting and Tax Practices			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Cem TOPAL		Mail : cemtopal@munzur.edu.tr Web: <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/yyonetimler/Pages/akademi.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/yyonetimler/Pages/akademi.aspx</a>			
Aims of Course		To teach and/or remind the importance and subtleties of Turkish and to reinforce this with correct Turkish and its resources. In addition, to ensure that students use Turkish more consciously in daily conversations and correspondence throughout the course.					
Course Learning Outcomes and Competencies		1. Will be able to learn information for correct and proper expression. 1.1. Knows the importance of written expression and writes compositions. 1.2. Knows the rules of communication in oral expression. 2. Will be able to comprehend Turkish grammar. 2.1. Knows and applies sound events. 2.2. Understands morphology (root-stem-suffixes). 3. Will be able to analyze words in terms of their structure. 3.1. Develops and changes words. 3.2. Derives new words. 4. Uses the principles and techniques of speaking and discussion. 4.1. Applies Turkish spelling rules in speaking and discussion. 4.2. Can notice and correct expression errors in oral and written expressions.					
Textbooks and /or Other Required Materials		Zeynep Korkmaz ve ark., Türk Dili ve Kompozisyon Bilgileri, 6. Baskı, Ankara: Yargı Yayınevi, 2003. Yusuf Çotuksöken, Türk Dili, c. I-II, Papatya yay., 2003. Akın Önen, Türkçeyi Türkçe Konuşmak (Diksiyon - Spikerlik - Etkili Konuşma), İnkılap Yayınevi, İstanbul, 2007. Mustafa Durmuş, Türk Dili El Kitabı, Grafiker Yay., 2009. Muharrem Ergin, Türk Dil Bilgisi, Bayrak Basım Yayın Tanıtım, İstanbul, İbrahim Delice, Türkçe Sözdizimi, Kitabevi Yay., 2007.					
Method of delivery of the course		Face to face / Online					
Teaching Methods and Techniques		Explanation, Question-Answer, Discussion, Brainstorming, Individual Work, Team/Group Work					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>82. Midterm Exam</b>	X	<b>40</b>
	<b>83. Midterm Exam</b>		
	<b>84. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Expression Characteristics
<b>2</b>	Expression Characteristics
<b>3</b>	Types of Expression (Resume, Petition)
<b>4</b>	Types of Expression (Resume, Petition)
<b>5</b>	Types of Expression (Story, Novel)
<b>6</b>	Word Types
<b>7</b>	Word Types
<b>8</b>	Parts of Speech
<b>9</b>	Parts of Speech
<b>10</b>	Sentence Knowledge
<b>11</b>	Sentence Knowledge
<b>12</b>	Oral Expression
<b>13</b>	Oral Expression
<b>14</b>	Expression Disorder

### DESCRIPTION FORM OF COURSE

Course Code and Name: YDİ 131.1. ENGLISH -2				Program: Accounting and Tax Practices			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Suat ARSLANOĞLU		Mail : suatarslanoglu@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/yabanc%C4%B1Kultur/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/yabanc%C4%B1Kultur/Pages/akadro.aspx</a>			
Aims of Course		It aims to provide students with information about English grammar and vocabulary and to enable them to use these in daily life.					
Course Learning Outcomes and Competencies		1. Will be able to learn the tenses used in English. 2. Will be able to make dialogues in English and use the tenses he/she learned. 3. Will be able to read English texts. 3.1. Reads and comments on English stories. 3.2. Reads English newspaper articles. Translates them into Turkish.					
Textbooks and /or Other Required Materials		Images/visuals, slides, videos and lecture notes on the course content.					
Method of delivery of the course		Online					
Teaching Methods and Techniques		Explanation, Question-Answer					

		If yes, please mark (X)	Percentage (%) Contribution to the Overall Average
	<b>85. Midterm Exam</b>	X	<b>40</b>
	<b>86. Midterm Exam</b>		

<b>Evaluation Criteria</b>	<b>87. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Present Form of 'to be'
<b>2</b>	Subject Pronouns, Countries and Nationalities
<b>3</b>	Family Members, Possesive Adjectives
<b>4</b>	Possesive Case, Have got/Has got, Adjectives
<b>5</b>	Singular&Plural Nouns& a/an, This/That/These/Those, Countable&Uncountable Nouns
<b>6</b>	Some&Any&How much&How many
<b>7</b>	Revision
<b>8</b>	Midterm Exam
<b>9</b>	Parts of the House&Furniture, There is/There are, Prepositions of Place, Can/Can't
<b>10</b>	Telling the Time, Days& Months, Prepositions of Time
<b>11</b>	The Simple Present Tense
<b>12</b>	Adverbs of Frequency, Object Pronouns
<b>13</b>	Reading, analyzing, interpreting, and evaluating English texts
<b>14</b>	General Revision
<b>15</b>	Final exam



### DESCRIPTION FORM OF COURSE

Course Code and Name: YDİ 132.1. İNGİLİZCE II				Program: Accounting and Tax Practices			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	2	0	2	2	2	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Suat ARSLANOĞLU		Mail : suatarslanoglu@munzur.edu.tr Web : <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/yabanc%C4%B1Kultur/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/yabanc%C4%B1Kultur/Pages/akadro.aspx</a>			
Aims of Course		It aims to provide students with information about English grammar and vocabulary and to enable them to use these in daily life.					
Course Learning Outcomes and Competencies		1. Will be able to learn the tenses used in English. 2. Will be able to make dialogues in English and use the tenses he/she learned. 3. Will be able to read English texts. 3.1. Reads and comments on English stories. 3.2. Reads English newspaper articles. Translates them into Turkish.					
Textbooks and /or Other Required Materials		Images/visuals, slides, videos and lecture notes on the course content.					
Method of delivery of the course		Online					
Teaching Methods and Techniques		Explanation, Question-Answer					

		If yes, please mark (X)	Percentage (%) Contribution to the Overall Average
	<b>88. Midterm Exam</b>	X	<b>40</b>
	<b>89. Midterm Exam</b>		

<b>Evaluation Criteria</b>	<b>90. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	The Present Continuous Tense
<b>2</b>	Weather&Season&Clothes
<b>3</b>	The Present Simple or The Present Continuous Tense
<b>4</b>	Past Form of 'To be'
<b>5</b>	The Past Simple Tense with Regular Verbs
<b>6</b>	The Past Simple Tense with Irregular Verbs
<b>7</b>	Revision
<b>8</b>	Midterm Exam
<b>9</b>	The Past Continuous Tense
<b>10</b>	Comparative Forms of Adjectives
<b>11</b>	Superlative Forms of Adjectives
<b>12</b>	Giving Advice (Should/Shouldn't)
<b>13</b>	The Future Tense (be going to)
<b>14</b>	The Future Tense (will)
<b>15</b>	Final Exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM101 General Accounting				Program: Accounting and Tax Practices			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	4	0	4	4	4	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Hasret ŞAROĞLU		E-posta : hasretsaroglu@munzur.edu.tr Web: <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergisi/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergisi/Pages/akadro.aspx</a>			
Aims of Course		The purpose of the General Accounting I course is to introduce the basic accounting principles and concepts related to how to record, classify and summarize the financial events that occur in a business during a period and to show how the accounting process works. At the end of this course, students will be able to prepare the basic accounting statements, the Balance Sheet and the Income Statement, by applying the accounting process. However, this information will be basic information and the details will be left to the General Accounting II course in the spring semester.					
Course Learning Outcomes and Competencies		<div>1. Will know the relationship between business activities and accounting.<div>1.1. Will know the definition and importance of accounting.</div><div>1.2. Will know the basic concepts of accounting</div></div> <div>2. Will recognize the documents used in accounting, will recognize the Uniform Accounting Framework and Chart of Accounts.<div>2.1. Will recognize the documents originating from the Tax Procedure Law.</div><div>2.2. Will recognize the documents originating from the Turkish Commercial Code.</div></div> <div>3. Will prepare basic financial tables.<div>3.1. Will prepare balance sheets</div><div>3.2. Will prepare income statements</div></div> <div>4. Will be able to make journal and general ledger records.<div>4.1. Will know the recording methods in accounting.</div><div>4.2. Will know the journal.</div><div>4.3. Will know the general ledger.</div></div> <div>5. Will recognize VAT and will be able to prepare a declaration.<div>5.1. Will know the VAT carried forward.</div><div>5.2. Knows the calculated VAT.</div><div>5.3. Knows the VAT to be deducted.</div></div> <div>6. Will be able to record the transactions related to the accounts in the Active Account group in the books.<div>6.1. Knows the current assets.</div><div>6.2. Knows the fixed assets.</div></div> <div>7. Will be able to record the transactions related to stock purchase and sale in commercial enterprises in the books using the periodic and continuous inventory methods.</div>					

<b>Textbooks and /or Other Required Materials</b>	General Accounting and Uniform Chart of Accounts and Application Examples İsmail Özçelik, Erdoğan Avder
<b>Method of delivery of the course</b>	Face to face, Online
<b>Teaching Methods and Techniques</b>	Description, Presentation, Monograph Sample Solutions

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>91. Midterm Exam</b>	X	<b>40</b>
	<b>92. Midterm Exam</b>		
	<b>93. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	To be able to apply accounting concept methods and principles
<b>2</b>	Basic accounting equation balance sheet and income statement.
<b>3</b>	Account concept, operation of accounts, double-entry recording method.
<b>4</b>	Accounting record tools, journal, ledgers and inventory ledger.
<b>5</b>	Accounting process and uniform chart of accounts.
<b>6</b>	Recording method and supporting documents in our country.

7	Recording and application methods of value added tax.
8	Midterm Exam
9	Active accounts
10	Stocks, raw materials, semi-finished and finished goods.
11	Commercial goods and financial events subject to purchase and sale.
12	Perpetual inventory method.
13	Interval inventory method
14	Sample Solutions.
15	Final Exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM101 General Accounting2				Program: Accounting and Tax Practices			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	4	0	4	4	6	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Haydar BALO		E-mail : hballo@munzur.edu.tr Web : https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx			
Aims of Course		Within the scope of this course, the general framework of year-end accounting processes in businesses will be covered. Year-end procedures for each asset, receivable, and liability item will be discussed individually, and the preparation of year-end financial statements (balance sheet, income statement, etc.) will be explained with the help of examples.					
Course Learning Outcomes and Competencies		1 Will know the operational procedures of accounts within the fixed assets account group. Recognizes tangible fixed assets . 1.2. Recognizes intangible fixed assets. 1.3. Recognizes special depletion-prone assets. 2 Will be able to record transactions related to short-term liabilities accounts. 2.1. Knows financial liabilities. 2.2. Knows trade payables. 2.3. Knows other short-term liabilities. 3 Will be able to record transactions related to long-term liabilities accounts. 3.1. Knows long-term financial liabilities. 3.2. Knows long-term trade payables. 3.3. Knows other long-term liabilities. 4 Will be able to record transactions related to equity accounts. 4.1. Knows capital. 4.2. Knows unpaid capital. 4.3. Knows capital reserves. 5 Will be able to perform internal and external accounting inventory procedures related to balance sheet and income statement accounts. 5.1. Performs internal accounting inventory procedures. 5.2. Performs external accounting inventory procedures. 6 Will be able to complete year-end procedures and prepare a balance sheet and income statement according to Turkish legislation. 6.1. Prepares a balance sheet . 6.2. Prepares an income statement.					

<b>Textbooks and /or Other Required Materials</b>	<ul style="list-style-type: none"> <li>• <b>FEYİZ M. A.</b>, <i>Genel Muhasebe</i> (General Accounting), Murathan Publishing, 2011, Trabzon.</li> <li>• <b>ÖZÇELİK İ., AVDER E.</b>, <i>Genel Muhasebe</i> (General Accounting), Murathan Publishing, 2011.</li> <li>• <b>FEYİZ M. A.</b>, <i>Dönem Sonu Muhasebe İşlemleri</i> (Year-End Accounting Procedures), Murathan Publishing, 2011, Trabzon.</li> </ul>
<b>Method of delivery of the course</b>	Face to face, Online
<b>Teaching Methods and Techniques</b>	Description, Presentation, Monograph Sample Solutions

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>94. Midterm Exam</b>	X	<b>40</b>
	<b>95. Midterm Exam</b>		
	<b>96. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Definition of Inventory and Valuation, Valuation Measurements.
<b>2</b>	Inventory and Valuation of Liquid Assets, Marketable Securities, and Trade Receivables.

<b>3</b>	Recording of Transactions Related to Tangible and Intangible Fixed Assets and Year-End Procedures.
<b>4</b>	Applications for the Sale of Depreciable Fixed Assets, Renewal Fund, and Operation of Asset Components.
<b>5</b>	Classification of Accounts Related to Liabilities, Recording of Transactions for Trade Payable Accounts, and Year-End Procedures.
<b>6</b>	Introduction to Short-Term and Long-Term Accounts and Year-End Procedures.
<b>7</b>	Example Solutions.
<b>8</b>	Introduction to Equity and Year-End Procedures.
<b>9</b>	Income Statement Accounts
<b>10</b>	Transactions Related to Closing Accounts, Classification and Recording of Expenses and Revenues.
<b>11</b>	7/A Group Accounts.
<b>12</b>	7/B Group Accounts.
<b>13</b>	Example Solutions
<b>14</b>	Example Solutions
<b>15</b>	Final Exam



### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM204 Accounting Audit				Program: Accounting and Tax Practices			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	3	0	3	3	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Hasret ŞAROĞLU		E-posta : hasretsaroglu@munzur.edu.tr Web: <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx</a>			
Aims of Course		The purpose of the accounting audit course is to teach independent accounting audit and audit activities in accordance with Generally Accepted Auditing Standards to ensure that the accounting information in the financial statements of businesses is accurate and sincere. To ensure that the planning, execution, completion and reporting of the audit process in accordance with Generally Accepted Auditing Standards are taught. Students taking this course will be informed about the work of determining the accuracy of the accounting information of a business based on the account items in the financial statements.					
Course Learning Outcomes and Competencies		1. Will have information about the definition of audit and types of audit. 1.1. Will know the definition and history of audit. 1.2. Will know the elements and types of audit. 2. Will have information about audit standards. 2.1. Will know the Generally Accepted Auditing Standards (GAAS). 2.2. Will know the principles and rules of professional ethics, quality control standards. 3. Will learn the planning and stages of the audit process. 3.1. Will know the process of planning the audit and executing the audit program. 3.2. Will know the process of completing and reporting the audit based on working papers. 4. Will have information about the techniques used by auditors against errors and frauds and the responsibilities of auditors. 4.1. Will know the audit techniques used to reveal errors and frauds. 4.2 Will know how to collect evidence using audit techniques. 5. Will learn how to audit financial statements by applying auditing standards. 5.1. Knows how to audit balance sheets, income statements and additional financial statement items. 5.2 Knows the valuable papers and documents that should be examined during the audit.					
Textbooks and /or Other Required Materials		Auditing and Professional Law Mehmet Bakır					

<b>Method of delivery of the course</b>	Face to face, Online
<b>Teaching Methods and Techniques</b>	description, presentation

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>97. Midterm Exam</b>	X	<b>40</b>
	<b>98. Midterm Exam</b>		
	<b>99. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Auditing in General
<b>2</b>	Auditors and Audit Types
<b>3</b>	Independent Auditing and Audit Standards
<b>4</b>	Audit Process
<b>5</b>	Planning Audit Studies
<b>6</b>	Financial Audit
<b>7</b>	Occupational Law
<b>8</b>	Midterm Exam
<b>9</b>	Procedures Related to Candidate Professionals
<b>10</b>	Exams Required to be Taken by Candidate Professionals
<b>11</b>	Professional Secrets
<b>12</b>	Working Procedures and Principles Related to Audits
<b>13</b>	Audit Report Types
<b>14</b>	TÜRMOB
<b>15</b>	Final Exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM207 Tax Law				Program: Accounting and Tax Practices			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Fall Semester	3	0	3	3	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Hasret ŞAROĞLU		E-posta : hasretsaroglu@munzur.edu.tr Web: <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx</a>			
Aims of Course		The purpose of the Tax Law course is to provide information about the basic concepts of taxation, taxpayer rights and duties. To ensure that the student understands the taxation process and periods, tax disputes and their solutions. In addition to being able to follow tax debt and penalty transactions, it is aimed to learn the structure of the tax administration. Students who take this course will have the necessary information about tax laws.					
Course Learning Outcomes and Competencies		1. Will be able to define tax, will have information about the subject, scope and place of tax law in the legal system. 1.1. Will know the subject and sources of tax. 1.2. Will know the application of tax laws. 2. Will learn the basic concepts and taxation transactions related to taxation. 2.1. Will know the distinction between taxpayer, tax duties, tax responsible. 2.2. Will know the differences between responsible and taxpayer and the cases of liability. 3. Will have information about tax penalties. 3.1. Will know tax crimes and penalties. 3.2. Will know the criminal liability of real and legal persons in tax penalties and the methods of elimination of penalties. 4. Will have information about tax administration and its duties. 4.1. Will know the structure of tax administration. 4.2. Will know the importance and necessity of tax audit. 5. Will have information about tax disputes. 5.1. Knows administrative solutions. 5.2. Knows judicial solutions					
Textbooks and /or Other Required Materials		Tax Law Doç. Dr. Özgür Biyan					
Method of delivery of the course		Face to face, Online					
Teaching Methods and Techniques		description, presentation					

<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>100. Midterm Exam</b>	X	<b>40</b>
	<b>101. Midterm Exam</b>		
	<b>102. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	<b>60</b>

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Introduction to Tax Law and Basic Concepts
<b>2</b>	Sources of Tax Law
<b>3</b>	Implementation of Tax Laws
<b>4</b>	Taxpayers' Duties and Responsibility in Tax Law
<b>5</b>	Taxation Procedures
<b>6</b>	Inventory Valuation and Depreciation
<b>7</b>	Terms in Tax Law and Issues Affecting Term
<b>8</b>	Midterm Exam
<b>9</b>	Tax Audit and Solution Methods of Disputes in the Administrative Stage
<b>10</b>	Tax Misdemeanors Tax Crimes and Penalties
<b>11</b>	Tax Enforcement Law
<b>12</b>	Tax Jurisdiction and Proof
<b>13</b>	International Tax Law
<b>14</b>	Repetition of Term Topics
<b>15</b>	Final Exam

### DESCRIPTION FORM OF COURSE

Course Code and Name: TBM208 Turkish Tax System				Program: Accounting and Tax Practices			
Semester	Theory	Prac.	Total	Credits	ECTS	Language of Course	Course Type Compulsory/Elective
Spring Semester	3	0	3	3	3	Turkish	Compulsory
Prerequisites of Course		There are no prerequisites.					
Course Instructor		Lecturer Hasret ŞAROĞLU		E-posta : hasretsaroglu@munzur.edu.tr Web: <a href="https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx">https://www.munzur.edu.tr/birimler/akademik/myo/tmyo/bolumler/muhasebeVergi/Pages/akadro.aspx</a>			
Aims of Course		In this course, where the taxes that make up the Turkish tax system are covered in detail, students will be taught topics such as those liable for corporate and income taxes, exceptions and exemptions, tax base, declaration of corporate and actual income, assessment and payment, liquidation, transfer and merger, and income tax withholding.					
Course Learning Outcomes and Competencies		1. Will have information about income tax. 1.1 Will learn about income tax 1.2 Will know the subject of income tax 1.3 Will know who is liable for income tax 2. Will be able to determine the tax base in income tax. 2.1 Will know commercial income 2.2 Will know agricultural income 2.3 Will know wages, freelance income, movable and immovable income 3. Will have information about corporate tax. 3.1 Will know the subject of corporate tax 3.2 Will have information about assessment, exemption and exception in corporate tax 4. Will have information about value added tax. 4.1 Will have information about the tariff of . 4.2 Will have information about exceptions, exemptions and tax base determination regarding. 5. Will have information about other tax types. 5.1 Knows the property tax 5.2 Knows the inheritance and transfer tax 5.3 Knows the motor vehicle tax 5.4 Knows the special consumption tax					
Textbooks and /or Other Required Materials		Turkish Tax System Prof. Dr. Nurettin Bilici					
Method of delivery of the course		Face to face, Online					

<b>Teaching Methods and Techniques</b>	description, presentation
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<b>Evaluation Criteria</b>		<b>If yes, please mark (X)</b>	<b>Percentage (%) Contribution to the Overall Average</b>
	<b>103. Midterm Exam</b>	X	40
	<b>104. Midterm Exam</b>		
	<b>105. Midterm Exam</b>		
	<b>Oral Exam</b>		
	<b>Practical Exam (Lab, Project etc.)</b>		
	<b>Semester Final Exam</b>	X	60

<b>Semester Course Plan</b>	
<b>Week</b>	<b>Syllabus</b>
<b>1</b>	Taxes on Income
<b>2</b>	Business Earnings
<b>3</b>	Agricultural Earnings
<b>4</b>	Wages
<b>5</b>	Self-Employment Earnings
<b>6</b>	Real Estate Capital Earnings
<b>7</b>	Movables Capital Earnings
<b>8</b>	Midterm Exam
<b>9</b>	Other Earnings and Income
<b>10</b>	Assessment of Income Tax
<b>11</b>	Corporate Tax
<b>12</b>	Taxes on Expenditures
<b>13</b>	Value Added Tax
<b>14</b>	Taxes on Wealth
<b>15</b>	Final Exam