

**MUNZUR UNIVERSITY**  
**TUNCELİ VOCATIONAL SCHOOL / ACCOUNTING AND TAX APPLICATIONS DEPARTMENT**  
**2018-2019 ACADEMIC YEAR- LIST OF COURSES**

Code/ Credits	Course	Semester Winter/ Spring	Contents	Contact Details of Lecturer	Department
TBM211 /2	FOREIGN TRABE OPERATIONS	Winter	To be able to recognize the concepts related to foreign trade, customs, foreign exchange market and foreign exchange regimes. To be able to comprehend the similarities and differences between the basic concepts of foreign trade, customs, foreign exchange market and foreign exchange regimes. To be able to comprehend the theories of foreign trade and the assumptions of these theories. To be able to comprehend the documents, scope, types and features of foreign trade. To be able to comprehend the delivery and payment methods used in foreign trade. To be able to comprehend the concepts, customs tariffs, tariffs and tariffs and types of customs legislation. basic concepts related to foreign exchange, foreign exchange regimes in Turkey and the legal basis on which to comprehend.	Lecture Haydar BALO <a href="mailto:hbalo@munzur.edu.tr">hbalo@munzur.edu.tr</a> r +905313536762	Accounting and Tax Applications
TBM107 /2	OFFICE MANAGEMENT AND COMMUNICATIO N TECNIGUES	Winter	To understand and comprehend the concepts related to management and office management. To be able to comprehend the planning of office activities, the traditional and modern methods of organizing offices, the staffing and coordination activities in the offices. To be able to understand the activities of the bureau staff and all the office staff, the control of office activities. To understand and apply filing and archiving techniques in offices. To comprehend the basic features, importance, elements and functions of communication, to understand the meaning and functions of organizational communication	Lecture Haydar BALO <a href="mailto:hbalo@munzur.edu.tr">hbalo@munzur.edu.tr</a> r +905313536762	Accounting and Tax Applications

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TBM102 /4	GENERAL ACCOUNTING II	Spring	Basic concepts related to inventory operations, Importance of inventory for an enterprise, Understanding the difference between in-inventory and in-inventory inventory studies, Recovering the mismatch between accounting information, Understanding the arrangement of financial statements that should be arranged in relation to an activity period of an enterprise.	Lecture Haydar BALO <a href="mailto:hbalo@munzur.edu.tr">hbalo@munzur.edu.tr</a> r +905313536762	Accounting and Tax Applications
TBM104 /2	BUSINESS SKILLS AND GROUP WORK	Spring	Development of skills related to business activities and management practices, recognition of problems that arise during the management process, explaining solutions, effective communication, gaining the ability of self-development and management, explaining the importance of human relations and group work, doing research as a group activity.	Lecture Haydar BALO <a href="mailto:hbalo@munzur.edu.tr">hbalo@munzur.edu.tr</a> r +905313536762	Accounting and Tax Applications
<b>Code/ Credits</b>	<b>Course</b>	<b>Semester Winter/ Spring</b>	<b>Contents</b>	<b>Contact Details of Lecturer</b>	<b>Department</b>
AIT 101/2	ATATURK'S PRINCIPLES AND REFORMS	Winter	Definition of revolution, stages, development environment, World War I, fronts, fragmentation of the Ottoman Empire, cease-fire agreement, reactions to the occupations, congresses, National Nationalist and National Pact, the opening of the Turkish Grand National Assembly, the establishment of the army, Sevres and Gyumri peace.	Lecture Adem KIZKAPAN +905367897257 <a href="mailto:akizkapan@munzur.edu.tr">akizkapan@munzur.edu.tr</a>	Accounting and Tax Applications
ENF 101/2	INTRODUCTION TO COMPUTER	Winter	To be able to do basic functions in Windows operating system, to use office programs in basic level, to be able to use internet operations. To understand the fact that computer technology will be used for different purposes in office environment, to be able to prepare and present the presentation with computer technology, to understand the basic concepts and terms used in internet usage and programming, to use the necessary environments and	Lecture Vedat TÜMEN	Accounting and Tax Applications

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			programs to design simple web page, to use html commands for web page design (tag To be able to use, to understand the importance of the advantages of the database program, to create a database and to store and process data as needed		
<b>TBM 108/2</b>	<b>GENERAL LAW</b>	<b>Winter</b>	To comprehend the Turkish legal system by comparing with other legal systems, To comprehend the main legal sources and classification of law, To understand the general characteristics of Turkish judiciary system and the types of legal institutions and legal cases To be able to comprehend the deficiencies of legal transactions, To understand the types and legal capacity of persons, To acquire the legal status of the concept of inheritance, To be able to comprehend the legal content of inheritance, To be able to comprehend the loss, To recognize the legal heirs to understand the resulting responsibility and form conditions in the establishment of the contract, Free Accounting and Financial Consultancy Legislation To understand the main provisions of the	Lecture Serdar BÖLER +905326616810 sboles@munzur.edu.tr	Accounting and Tax Applications
<b>Code/ Credits</b>	<b>Course</b>	<b>Semester Winter/ Spring</b>	<b>Contents</b>	<b>Contact Details of Lecturer</b>	<b>Department</b>
<b>TBM 103/3</b>	<b>GENERAL BUSINESS</b>	<b>Winter</b>	Students will be able to comprehend and comprehend the basic concepts related to business administration, objectives of enterprises, relations with internal and external environment. Students know the legal classification of businesses according to their economic functions, size and capital ownership, whether they are international or the agreements between enterprises. To be able to comprehend the dimensions of enterprises and their capacity and capacity. To understand the characteristics of management function and the	Lecture Nida PLATİN +905492442334 nidaplatin@munzur.edu.tr	Accounting and Tax Applications

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			development of management theories, the basic functions of management, understand and comprehend. To be able to comprehend the characteristics of production and classification of production systems, production planning, stock control, total quality management		
TBM101 /4	GENERAL ACCOUNTING	Winter	Basic concepts related to accounting (balance sheet, income statement, account concept, account plan, recording methods etc.) Single and double-sided registration procedure and the main document used in accounting The fact that an entity has to issue a balance sheet at certain periods with the characteristics of the accounts in the balance sheet, To be able to comprehend the features of the accounts in the income statement and the necessity of arranging an income statement	Lecture Hasret ŞAROĞLU +905345133621 hasretsaroglu@munzur.edu.tr	Accounting and Tax Applications
TBM105 /2	INTRODUCTION TO ECONOMICS	Winter	Explaining the basic concepts of economics, understanding the economic systems, Explaining the concept of price theory and reinforcing the elements of price formation, Explaining the theories of consumption and production, introduction and application of firm balance analysis, understanding the formation of factor prices and explaining the concept of general equilibrium.	Lecture Levent EROĞLU +905324645123 lleventeroglu@munzur.edu.tr	Accounting and Tax Applications
YDİ 131/2	FOREIGN LANGUAGE I	Winter	To provide basic time structures of language, language structure and technical terminology and practical usage language in daily and professional life. To do exercises and applications for this purpose.	Lecture Eda Güven SARI	Accounting and Tax Applications
MAT 153/2	MATHEMATICS-I	Winter	The aim of this course is to provide the students with a sufficient and sufficient mathematical basis by teaching the subjects in the course of the course.	Lecture Muhlis ÇETİN +905376910343 muhliscetin@munzur.edu.tr	Accounting and Tax Applications

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TRD 101/2	TURKISH LANGUAGE I	Winter	To comprehend that language is the product of human mind, to comprehend the structural features and richness of Turkish language, to comprehend the ways of being successful in written expression, to develop research, reading and information skills.	Lecture Cem TOPAL +905074994546 cemtopal@munzur.edu.tr	Accounting and Tax Applications
ATİ 102/2	ATATURK'S PRINCIPLES AND REFORMS 2	Spring	Liberation struggle, Sakarya War, the Great offensive, Republicanism and Ha-Lifelik Mudanya to Lausanne, memorandum Sükun and democracy, nationalism, secularism principle, the agenda of Turkey.	Lecture Adem KIZKAPAN +905367897257 akizkapan@munzur.edu.tr	Accounting and Tax Applications
TBM 109/3	COMPUTERIZED OFFICE PROGRAMS	Spring	Explaining the fact that computer technology can be used for different purposes, Explaining the basic concepts related to computer office programs, Explaining the concepts related to word processing program, Making applications about word processing program, Explaining the usage areas of word processing program, Explaining the methods related to preparation of working table, Preparing a working table To provide the basic information about the use of the Internet.	Lecture Abdullah ŞAHİN +905548147290 abdullahsahin@munzur.edu.tr	Accounting and Tax Applications
YDİ 132/2	FOREIGN LANGUAGE II	Spring	To provide basic time structures of language, language structure and technical terminology and practical usage language in daily and professional life. To do exercises and applications for this purpose.	Lecture Eda Güven SARI	Accounting and Tax Applications
TBM 112/3	STATISTICS	Spring	Data collection and regulation of data related to a statistical event, explanation and application of concepts related to the calculation of data, analysis and application of data by using probability theory, explaining and applying central tendency and distribution measures, explaining and applying regression, trend and correlation calculations.	Lecture Abdullah ŞAHİN +905548147290 abdullahsahin@munzur.edu.tr	Accounting and Tax Applications

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TBM 106/2	MACRO ECONOMICS	Spring	Explaining the concept of national income and methods of calculating the national income, explaining the relationship between the concept of employment and the economy, explaining the concepts of money and monetary policy and consolidating the monetary theory, explaining the concepts of foreign trade and foreign trade balance, explaining and reinforcing the concepts of economic growth, economic fluctuation, income to explain the concept of distribution	Lecture Levent EROĞLU +905324645123 lleventeroglu@munzur.edu.tr	Accounting and Tax Applications
Code/ Credits	Course	Semester Winter/ Spring	Contents	Contact Details of Lecturer	Department
TBM 111/2	BUSINESS LAW	Spring	Explaining the commercial legislation to which the business is subject, showing the problems and solutions that can be encountered in the commercial life, explaining the basic information about the establishment and management of the companies, explaining and reinforcing the commercial bills, their characteristics, types and problems related to these securities in commercial life, giving basic information about company law Giving basic information about the law of negotiable instruments.	Lecture Abdullah ŞAHİN +905548147290 abdullahsahin@munzur.edu.tr	Accounting and Tax Applications
TBM 110/2	BUSINESS MATHEMATICS	Spring	In order to comprehend the subjects related to economic life, to give the necessary mathematical information, to explain and apply the percentage calculations, to explain and apply the purchase, cost, sales and profit calculations, to explain and apply the proportional division operations, to consolidate the calculations related to the companies, to solve the problems of the mixture, to solve the problems of composition and alloy problems. solution, calculation and calculation of interest calculations and discount calculations.	Lecture Muhlis ÇETİN +905376910343 muhliscetin@munzur.edu.tr	Accounting and Tax Applications

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TBM 102/2	TURKISH LANGUAGE II	Spring	To be able to recognize the subject of written expression types in daily life, to comprehend the importance of punctuation in written expression, to comprehend the importance of correct expression in personal and social communication, to be able to apply research, reading and information skills.	Lecture Cem TOPAL +905074994546 cemtopal@munzur.edu.tr	Accounting and Tax Applications
TBM 201/4	COMPUTERIZED ACCOUNTING I	Winter	Basic concepts related to accounting (balance sheet, account, account plan, etc.) and the main documents used in accounting, the balance sheet and the income statement of the properties of the accounts and an entity's periodic balance sheet and income statement editing, using the accounting package program and to understand the advantages provided.	Lecture Seher Meral ÇEVİREN +905366202333 smceviren@munzur.edu.tr	Accounting and Tax Applications
TBM 220/3	FINANCIAL MANAGEMENT	Winter	Definition of financial, financial analysis, financial planning, receivable and stock management, working capital management.	Lecture Abdullah ŞAHİN +905548147290 abdullahsahin@munzur.edu.tr	Accounting and Tax Applications
<b>Code/ Credits</b>	<b>Course</b>	<b>Semester Winter/ Spring</b>	<b>Contents</b>	<b>Contact Details of Lecturer</b>	<b>Department</b>
TBM 203/4	CAST ACCOUNTING	Winter	Explanation of basic concepts related to cost accounting, explanation and consolidation of theory and methods related to cost classification, explanation of cost elements, explanation and application of cost locations and cost distribution methods, explanation and implementation of order cost system, explanation and implementation of stage cost system, explanation of actual cost system and its implementation, explaining and implementing the estimated cost system, explaining and implementing the standard cost system, explaining and	Lecture Seher Meral ÇEVİREN +905366202333 smceviren@munzur.edu.tr	Accounting and Tax Applications

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			implementing the variable cost system.		
TBM 205/4	COMPANIES ACCOUNTING	Winter	Explanation of company concept and company types, establishment of companies, changes in capital, distribution of profit and loss, taxation, merger, dissolution (liquidation), explanation of change of type and accounting records, disclosure of characteristics of individual companies and application of accounting records, explanation of the characteristics of capital companies and the application of accounting records.	Lecture Levent EROĞLU +905324645123 lleventeroglu@munzur.edu.tr	Accounting and Tax Applications
STJ 111	INTERNSHIP	Winter	Accounting information, Internship file preparation techniques	Lecture Haydar BALO hbalo@munzur.edu.tr +905313536762	Accounting and Tax Applications
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TBM 213/2	PROFESSIONAL ENGLISH	Winter	To be able to benefit from foreign language in the field of profession, to be able to understand correctly what is meant by writing or words in foreign language, to be able to write comprehensively with the appropriate writing technique and to be able to express in a comprehensible way.	Lecture Nida PLATİN +905492442334 nidaplatin@munzur.edu.tr	Accounting and Tax Applications
TBM 207/3	TAX LAW	Winter	Explaining the basic principles and concepts of tax law, explaining basic concepts of taxation, explaining and applying the methods related to taxation procedures, explaining the tax administration and duties, tax crimes and penalties and explaining the solutions of tax disputes.	Lecture Abdullah ŞAHİN +905548147290 abdullahsahin@munzur.edu.tr	Accounting and Tax Applications
TBM 209/2	PRESCRIPTIVE STUDY	Winter	To complete the missing aspects of the student's education and to do research in areas of curiosity, to prepare a report and to make presentations.	Lecture Hasret ŞAROĞLU +905345133621 hasretsaroglu@munzur.edu.tr	Accounting and Tax Applications

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TBM 202/4	COMPUTERIZED ACCOUNTING II	Spring	To ensure that the accounts held in accordance with the Business Account Basis can be recorded in the computer environment and the results are arranged in tables, Arrange the insurance transactions with the payrolls belonging to the employees working in the enterprise, Arrange the cards used in accounting in computer environment, get the outputs.	Lecture Seher Meral ÇEVİREN +905366202333 smceviren@munzur. edu.tr	Accounting and Tax Applications
TBM 206/2	FOREIGN TRADE TRANSACTIONS ACCOUNTING	Spring	Introduction of Turkish foreign trade regime, foreign exchange legislation and characteristics, introduction of accounting plan for foreign trade enterprises and accounting transactions	Lecture Nida PLATİN +905492442334 nidaplatin@munzur.e du.tr	Accounting and Tax Applications
TBM 212/2	LABOR AND SOCIAL SECURITY LAW	Spring	Explaining the historical development of labor law, the concepts related to business law, disclosure of sources, explanation of the concept of individual labor law, explanation of the concept of collective labor law, disclosure of the social security system, the development of social security systems, means of legal nature, disclosure of insurance arm, in Turkey until the social security Introduction of institutions.	Lecture Serdar BÖLER +905326616810 sboles@munzur.edu.t r	Accounting and Tax Applications
Code/ Credits	Course	Semester Winter/ Spring	Contents	Contact Details of Lecturer	Department
TBM 204/3	ACCOUNTING CONTROL	Spring	Explanation of basic concepts related to accounting audit, explanation of historical development related to accounting audit, explanation of generally accepted audit standards, explanation of audit report, process and planning concepts, explanation of audit evidence, techniques and working papers, accounting of internal control system and internal control	Lecture Hasret ŞAROĞLU +905345133621 hasretsaroglu@munz ur.edu.tr	Accounting and Tax Applications

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			system Explanation of the importance in terms of auditing, giving theoretical information about auditing of asset, source and result accounts and performing audit applications.		
GİR 222/2	ENTREPRENEUR SHIP	Spring	In addition to working for others, it is aimed to help students to acquire the necessary skills to develop and develop the entrepreneurial characteristics that existed in them. To have knowledge about entrepreneurship, types of entrepreneurship, business idea, business planning and entrepreneurship approaches.	Lecture Nida PLATİN +905492442334 nidaplatin@munzur.edu.tr	Accounting and Tax Applications
TBM 224/4	FINANCIAL STATEMENTS ANALYSIS	Spring	Explaining the standards to be complied with in the regulation of financial statements used in enterprises and arranging financial statements according to these standards, explaining and applying the techniques used in financial analysis of enterprises, interpreting the current situation and development trend of the enterprise according to the results of financial analysis, application of financial analysis techniques with computer.	Lecture Levent EROĞLU +905324645123 lleventeroglu@munzur.edu.tr	Accounting and Tax Applications
TBM 208/3	TURKISH TAX SYSTEM	Spring	Explaining the taxation of income tax, explaining the concept of income tax, making calculations about calculations and exceptions, explaining the concept of corporate tax, making applications about calculations and exceptions, explaining the concept of real estate tax Execution of applications related to exceptions, explanation of the concept of inheritance and inheritance tax, application of calculations and exceptions, explanation of the concept of motor vehicle tax, application of calculations and exceptions, explaining and applying the concept of value-added tax, introduction and application of related declarations.	Lecture Seher Meral ÇEVİREN +905366202333 smceviren@munzur.edu.tr	Accounting and Tax Applications

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TBM 210/2	DIRECTED STUDY II	Spring	To make researches in the areas where the student feels lack of completing the missing aspects in his / her education and makes wonder to prepare reports and make presentations.	Lecture Hasret ŞAROĞLU +905345133621 hasretsaroglu@munz ur.edu.tr	Accounting and Tax Applications
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**Öğr. Gör. Haydar BALO**  
Muhasebe ve Vergi Uygulamaları  
Bölüm Başkanı