



T.C

BANDIRMA ONYEDİ EYLÜL UNIVERSITY

BANDIRMA VOCATIONAL SCHOOL

ACCOUNTING AND TAX DEPARTMENT

ACCOUNTING AND TAX PROGRAMME

COURSE CONTENTS

I. YEAR I. TERM

GENERAL ACCOUNTING I — 3 (3+0)

Covers Basic Accounting Information, Fundamental Accounting Concepts, Basic Financial Statements, the Concept of Accounts and Accounting Books, Documents Used in Accounting, the Accounting Recording Process, Uniform Accounting System information, Current Assets: Cash and Cash Equivalents, Securities, Trade Receivables, Other Receivables and Their Operations, Inventory Accounts and the Operations of Value-Added Tax Accounts, Recording Methods Used in Tracking Inventory Movements, Inventory Valuation Methods, Prepaid Expenses and Accrued Income and Other Current Asset Accounts, Non-Current Assets: Financial Fixed Assets, Tangible Fixed Assets and Depreciation Transactions of Tangible Fixed Assets, Sale of Fixed Assets, Intangible Fixed Assets and Long-Term Prepaid Expenses and Accrued Income, Liability Accounts: Financial Liabilities, Trade Payables and Other Payables, Tax and Funds Payable Accounts, Provisions for Liabilities and Expenses, Deferred Income and Expense Accruals, Other Short-Term Liabilities and Long-Term Liabilities. It also covers Equity Accounts and Their Operations, and Income Statement Accounts and Their Operations.

MATHEMATICS — 2 (2+0)

Covers Sets, Number Systems, Exponential and Radical Expressions, Identities, First- and Second-Degree Equations; Definitions and Types of Ratio and Proportion, Problem Solving with Proportions; Percentage and Interest Rates: Percentage and Interest Calculations; Functions: Relations and Function Concepts, Operations with Functions, Linear and Quadratic Functions and Their Graphs, Exponential and Logarithmic Functions and Their Graphs, Systems of Linear Equations, Matrices, and Determinants.

MICROECONOMICS — 3 (3+0)

Covers the scope and method of economics, Scarcity, Choice, and the Production Possibilities Curve, Demand Curve, Individual and Market Demand, Shifts in the Demand Curve, Demand Elasticity, Supply Curve, Individual and Market Supply, Shifts in the Supply Curve, Supply Elasticity, Applications of Supply, Demand, and Elasticity, Production Costs, Market Equilibrium, Perfect Competition Market, Monopoly Market, and Other Imperfect Competition Markets.

BASIC LAW — 3 (3+0)

Covers Fundamental Concepts of Law, Legal Systems; the Turkish Legal System; Branches and Sources of Law; the Turkish Judicial System; the Judicial System and Types of Cases; Legal Events, Relationships, and Transactions; the Concept of Personality; Classification of Persons: Natural and Legal Persons; Legal Capacity: Capacity to Have Rights and Capacity to Act; Kinship, Residence; the Concept of Inheritance and Legal Heirs; Rights and Examination of Private Rights; Acquisition of Rights and Rules of Good Faith: Loss of Rights, Protection of Rights and Burden of Proof; the Right of Ownership, Its Scope and Types; the Concept of Obligation and Types of Contracts.

BUSINESS ADMINISTRATION — 3 (3+0)

Covers basic concepts related to business and management, examination of the concepts of entrepreneur and professional manager, characteristics and objectives of businesses, types of businesses, classification of businesses in terms of inter-business agreements, business establishment stages and selection of business location, business size, and the functions of Management, Production, Marketing, Finance, Human Resources, Public Relations, and Research & Development (R&D). It includes decision-making in business and the business management process.

FINANCIAL MANAGEMENT — 3 (3+0)

Covers Financial Management and Its Functions, Time Value of Money, Financial Analysis, Break-Even and Leverage Analyses, Financial Planning and Control, Financing Strategies and the Importance of Working Capital Management, the Concept of Investment, Methods Used in Making Investment Decisions, and Identification of Business Resources including Distinguishing Equity and Liabilities, and the Cost of Resources for the Enterprise.

INFORMATION AND COMMUNICATION TECHNOLOGIES — 2.5 (2+1)

Covers the Historical Development of Computers and Basic Concepts, Computer Structure and Operation, Computer Mathematics and the Binary Number System, Basic Software and Hardware Knowledge, Introduction to Software/Hardware, Configuring Operating System Settings, and MS Office programs: Word, PowerPoint, and Excel.

ATATÜRK'S PRINCIPLES AND HISTORY OF REVOLUTIONS I — 2 (2+0)

Covers the concept of revolution and similar concepts, the factors leading to the fall of the Ottoman Empire, World War I, the factors leading to the establishment of the Republic of Turkey, the Armistice of Mondros and the national awakening that began after the occupation of Anatolia, Atatürk's personality and his arrival in Samsun, the preparation period of the National Struggle (congresses, opening of the Grand National Assembly of Turkey) and wartime events, abolition of the Sultanate, the Treaty of Lausanne, proclamation of the Republic, and national and international political developments and reforms.

TURKISH LANGUAGE I — 2 (2+0)

Covers the classification of world languages, differences in languages according to structure and roots, the Ural-Altaic language group and its fundamental characteristics, the relationship between language, culture, thought, and nationality, definitions and fields of study in linguistics, classification of sounds, and phonetic rules and elements in the Turkish language.

FOREIGN LANGUAGE I — 2 (2+0)

Covers the basic grammar rules necessary for speaking and writing, explanation of the fundamental grammar rules and demonstration of their application to students, practicing exercises, and improving foreign language skills in line with the objectives and the selected course textbook.

I. YEAR II. TERM

GENERAL ACCOUNTING II — 3 (3+0)

Covers the basic concepts related to inventory within the context of the chart of accounts; the content of inventory procedures (internal inventory, external inventory), valuation measures (according to the Turkish Commercial Code and the Turkish Tax Procedure Law), accounting records associated with inventory procedures (adjusting entries to correct discrepancies in accounting), operation of income statement accounts, preparation of balance sheet and income statements, sample monograph applications covering inventory procedures. Additional information is provided through computer-based applications.

MACROECONOMICS — 3 (3+0)

Covers Basic Concepts, Calculation of National Income and Output, Major Macroeconomic Schools of Thought, Consumption and Investment, Economic Growth and Development, Employment, Inflation, Money Market, Central Bank and Monetary Policy, and Fiscal Policy.

COMMERCIAL MATHEMATICS — 2 (2+0)

Covers the concept of decimals, percentage and per-thousand calculations, ratio and proportion concepts, direct, inverse, and compound proportion; Cost and Sales Calculations; Calculation of Profit and Loss Amounts Based on Cost Percentage, Calculation of Cost and Sales Prices; Calculation of Profit and Loss Amounts Based on Sales Percentage, Calculation of Cost and Sales Prices; Interest Calculations; Simple and Compound Interest Calculations; Discount Calculations; Simple and Compound Discount Calculations; Concepts of Mixture and Composition and Calculations Related to Proportional Division.

COMMERCIAL LAW — 3 (3+0)

Covers the provisions under the General Principles of the Turkish Commercial Code: Merchant, Commercial Enterprise, Commercial Provisions, Pledge of Commercial Enterprise, Dependent and Independent Merchant Assistants, Basic Principles of Negotiable Instruments Law including the issuance, transfer, and consequences of non-payment of negotiable instruments; and within Company Law, the Concept of Company, Types of Companies, General Provisions of Commercial Companies, and the Concept of Commercial Trademark.

STATISTICS — 2 (2+0)

Covers the Definition and Importance of Statistics, Events Studied in Statistics, Collection and Organization of Data, Data and Data Sources, Census and Sampling, Data Collection Methods, Data Organization, Cumulative Frequencies, Relative Frequencies, Statistical Frequencies, Graphs, Summarization of Data with Tables and Numerical Methods, Presentation and Interpretation of Data, Measures of Central Tendency, Measures of Dispersion, Coefficients of Kurtosis and Skewness, Types of Graphs, Simple Regression and Correlation.

FINANCIAL INVESTMENT INSTRUMENTS — 3 (3+0)

Covers Financial Markets, Financial Instruments and Their Characteristics, Types of Stocks and Valuation Methods, Types of Bonds and Valuation Methods, Other Financial Instruments and Valuation Methods, Dividend Policies, Futures Markets, Options Market Transactions, Return, Risk, and Types of Risk.

TAX LAW — 3 (3+0)

Covers the Concept of Tax, Sources of Tax Law, Constitutional Principles of Taxation, Concepts of Exemption and Exception in Tax Law, Interpretation, Qualification, and Burden of Proof Rules in Tax Law, Parties to Taxation: Tax Administration, Taxpayer and Responsible Party, Time Limits and Force Majeure in Tax Law; Taxation Process: Taxable Event, Assessment, Notification, Accrual, and Collection of Tax; Correction, Statute of Limitations, and Cancellation in Tax Law; Obligations of Taxpayers.

ATATÜRK'S PRINCIPLES AND HISTORY OF REVOLUTIONS II — 2 (2+0)

Covers the history of the creation of modern Turkey after the Atatürk era, and the formation of a new, modern, and culturally grounded state based on the foundations of the Republic of Turkey.

TURKISH LANGUAGE II — 2 (2+0)

Covers the phonetic rules of Turkish, which is widely spoken in Turkey, demonstration of dialectal differences observed to date with numerous examples, and explanation and presentation of the studies, research, and publications carried out in this field.

FOREIGN LANGUAGE II — 2 (2+0)

Covers instruction of selected textbooks tailored to students' foundational knowledge or proficiency levels, updating and advancing students' basic foreign language skills, and activities aimed at improving grammar, speaking, writing, vocabulary, and listening skills using a similar instructional approach.

II. YEAR I. TERM

PACKAGE PROGRAMS I — 3 (3+0)

Covers installing the software obtained in cooperation with program software companies, performing general accounting transactions, recording purchase and sales invoices, recording entries in the Business Ledger, and Personnel Procedures: hiring new personnel, configuring payroll settings related to personnel, and preparing wage timekeeping information.

COST ACCOUNTING — 3 (3+0)

Covers the Definition and Purpose of Cost Accounting, Concepts of Cost, Expense, and Expenditure, Classification of Expenses, Options 7/A and 7/B in the Uniform Chart of Accounts, Allocation of Expenses to Cost Centers and Cost Carriers, Calculation of Production Cost, Preparation of the Cost of Goods Sold Statement, Inventory Valuation Methods, Allocation Methods of Manufacturing Overhead, Job Order Costing System, Process Costing System, and Standard Costing System.

FINANCIAL STATEMENT ANALYSIS — 3 (3+0)

Covers the Concept of Financial Analysis and Factors Affecting the Success of Analysis, Income Statement Analysis, the Meaning and Importance of Supplementary Financial Statements in Terms of Analysis, Comparative Financial Statement Analysis Technique, Vertical Analysis, Trend Analysis, Ratio Analysis, Fund Flow Analysis, Cash Flow Statement, Evaluation of Analysis Results, and Preparation of Analysis Reports.

TURKISH TAX SYSTEM — 3 (3+0)

Covers the Historical Development of the Turkish Tax System, Structure of the Tax System, Income-Based Tax Base, Expenditures, Wealth and Wealth Transfer, Elasticity of the Tax System and Tax Burden, Examination of Turkish Tax Legislation, Income Tax and Its Components, Exemptions, Exceptions, Incentives, and Deductions, Tax Base, Record System, Combining Income Elements, Tax Calendar, Corporate Tax, Consumption Tax, Value Added Tax, Banking and Insurance Transactions Tax, Inheritance and Transfer Tax, Property Tax, Motor Vehicle Tax, Local Government Taxes, and Other Taxes.

ELECTIVE COURSES

PUBLIC FINANCE — 3 (3+0)

Covers the distinction between public and private economy, classification of public economic activities, classification of public expenditures, classification of public revenues, tax theory, establishing budget balance, the relationship between budgeting and borrowing, the State Budget, and Public Debt.

ACCOUNTING FOR COMPANIES — 3 (3+0)

Covers General Information About Companies, Types of Companies in Turkey, Collective Companies, Limited Partnerships, Joint Stock Companies, Limited Liability and Holding Companies, Bond Issuance Procedures and Accounting Records, and Commercial Paper Issuance Procedures and Accounting Records.

E-COMMERCE — 3 (3+0)

Covers the History, Development, and Technical Infrastructure of Electronic Commerce, e-commerce models, Basic Concepts Related to the Internet and Electronic Commerce, Online Marketing and Advertising, E-Commerce Applications, and Financial Investment Tools.

PROFESSIONAL ETHICS — 3 (3+0)

Covers the Definition and Importance of Ethics, Ethical Theories, Business Ethics and Professional Ethics, Social Responsibility, Laws Regulating Business Life, Factors Affecting Ethical Behavior in Society, Reasons for Unethical Behavior by Employees, Accounting Professional Ethics, Ethical Qualifications Required for Accounting Professionals, Efforts Toward Regulating Professional Ethics in Accounting, Consumer-Employee-Environmental Protection; Protection of Privacy and Independence, Trade Secrets, and Ethical Rules in Advertising and Information Practices.

LAW OF OBLIGATIONS — 3 (3+0)

Covers General Provisions; Contracts and Their Definition; Invalidity of Contracts; Obligations Arising from Torts, Torts and Their Conditions; Obligations Arising from Unjust Enrichment; Unjust Enrichment and Its Consequences; Provisions of Obligations, Performance of Obligations, Place of Performance, Special Conditions of Obligations, Joint and Several Liability and Its Characteristics, and Termination of Obligations.

MARKETING — 3 (3+0)

Covers analyzing the business's current marketing concept, determining the marketing approach based on the business and market situation, identifying uncontrollable variables, evaluating market segments, contributing to selecting appropriate segments as target markets, assisting in product differentiation, supporting product positioning, identifying product life cycle stages and taking necessary measures, assisting in price determination and price adaptation, offering suggestions regarding price-changing strategies, identifying marketing channels, contributing to the design of marketing channel structures, and supporting the selection of the most suitable channel system.

INVENTORY AND BALANCE SHEET — 3 (3+0)

Covers Period-End Procedures, Valuation in Accounting, Valuation of Cash and Cash Equivalents, Securities, Receivables, Inventories, and Other Current Assets; Inventory Procedures for Tangible Fixed Assets and Intangible Fixed Assets; Inventory of Liabilities and Equity; Income Inventory Procedures, Expense Inventory Procedures, and Preparation and Presentation of Financial Statements.

AUDITING — 3 (3+0)

Covers Basic Concepts and Historical Development, Relationship Between Accounting and Auditing, Generally Accepted Auditing Standards, Concepts of Evidence and Evidence-Gathering Techniques in Auditing, Working Papers: Definition, Content, Types, and Filing; Audit Process, Acceptance of the Audit Engagement, Planning and Execution of the Audit, Internal Control System, Audit of Asset and Liability Accounts, Audit of Income Statement Accounts and Financial Statements, Computer-Based Auditing, Sampling in Auditing, Completion of Audit, and Audit Reporting.

RESEARCH METHODS AND TECHNIQUES — 3 (3+0)

Covers Knowledge, Types of Knowledge, and Scientific Knowledge; Scientific Method; Research and Research Models; Importance of Research Methods; Types of Research; Research Process and Stages; Population, Data, and Types of Data; Data Analysis Methods; and Report Writing.

LABOR AND SOCIAL SECURITY LAW — 3 (3+0)

Covers Conceptual Framework; Principles, Sources, Fundamental Concepts, and Scope of Labor Law; Employment Contract and Obligations Arising From the Employment Contract; Definition and Elements of Employment Contract, Types of Employment Contracts, Obligations of Employee and Employer; Termination of Employment Contract; Termination Situations Other Than Dismissal, Termination With and Without Notice; Legal Consequences of Termination of Employment; Labor Regulation: Working Hours, Annual Leave, Protection of Women and Child Workers.

ACCOUNTING STANDARDS — 3 (3+0)

Covers Accounting Practices in Turkey, Development and Importance of International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS), Accounting Standards; Objectives of Turkish Accounting Standards, Innovations Introduced, Terms and Concepts Associated With Accounting Standards, Scope of Standards, and Principles of Application.

HOSPITALITY ACCOUNTING — 3 (3+0)

Covers the Definition, Scope, and Characteristics of Hospitality Enterprises, Objectives and Characteristics of Accounting in Hospitality Enterprises, Uniform Chart of Accounts, Tracking, Control, and Accounting of Revenues, Accounting of Foreign Currency Transactions, Tracking, Control, and Accounting of Material Movements, Tracking, Control, and Accounting of Personnel Expenses, Accounting for Fixed Assets and Depreciation, Activity Reports, and Financial Statements.

MANAGEMENT ACCOUNTING — 3 (3+0)

Covers Basic Concepts Related to Management Accounting, Relationships Between Management Accounting, Cost Accounting, and Financial Accounting, Cost-Volume Relationships, Cost-Volume-Profit Analysis, Profit Planning, Effects of Parametric Changes in the Profit Function, Full Costing, Normal Costing, and Variable Costing Methods, Relevant Cost Analysis in Managerial Decisions, Pricing Decisions, Preparation of Business Budgets, and Standard Costing and Variance Analysis.

PACKAGE PROGRAMS II — 3 (3+0)

Covers Stock Tracking, Tracking of Accounts Receivable and Payable, Tracking of Checks and Notes, Tracking of Bank Transactions, and Tracking of Cash Accounts using program software obtained in cooperation with software firms. Also covers generating financial statements and performing comprehensive practice applications.

ACADEMIC TURKISH — 3 (3+0)

Covers the definition of language, World Languages and Turkish, the concept of “Academic Language,” Turkish as an academic language, the need for Academic Turkish, stages of designing texts in Academic Turkish, integration of scientific terminology with Academic Turkish, methods of obtaining, using, and transferring data in scientific research, phonetic, morphological, and semantic characteristics of the Turkish language, syntactic (sentence structure) characteristics of Turkish, and academic-level text reading and writing practices in Turkish.

ADVANCED COMPUTER APPLICATIONS — 3 (3+0)

Covers creating macros and performing macro editing in Excel; creating forms and writing code using VBA procedures to accelerate data processes; conducting a different practical project through an example demonstration; and developing Access database applications, including form, report, query, table, and programming exercises.

ORGANIZATIONAL BEHAVIOR — 3 (3+0)

Covers the Scientific Foundations of Organizational Behavior, Individuals and Personality in Organizations, Attitudes and Job Satisfaction, Abilities and Learning,

Organizational Culture, Motivation in Organizations, Organizational Leadership, Organizational Conflict, Organizational Change, Organizational Commitment, Organizational Stress, Ethical Behavior and Ethics Management in Organizations, and Power and Politics in Organizations.

II. YEAR II. TERM

WORKPLACE PRACTICE — 9 (0+18)

Covers practical training carried out entirely in a workplace environment for gaining professional experience, improving practical skills, and applying theoretical knowledge in real business settings.

WORKPLACE TRAINING — 12 (12+0)

Covers in-class vocational training aimed at preparing students for professional practice, developing job-related competencies, and providing structured instructional activities related to workplace operations.