YOZGAT BOZOK UNIVERSITY

ACCOUNTING AND TAX APPLICATIONS PROGRAM

ENGLISH COURSE TEACHING PLANS

Part 1 - Source PDF Pages 1-25

This redesigned English edition presents the course information in a clean, readable format. Course codes, credits, ECTS values and the principal academic content have been retained. Bibliographic titles and proper names are kept in their original form where appropriate.

Courses included

ATA001 - Atatürk's Principles and History of the Turkish Revolution I

ATA002 - Atatürk's Principles and History of the Turkish Revolution II

BIT001 - Information and Communication Technologies

BHK001 - Law of Obligations

ETC001 - E-Commerce

FYN001 - Financial Management

MUH002 - General Accounting I

MUH003 - General Accounting II

ATA001 - Atatürk's Principles and History of the Turkish Revolution I

Course Code	ATA001
Semester	Fall
Course Type	Compulsory
Weekly Hours (T+P+L)	2+0+0
National Credit	2
ECTS	2
Language of Instruction	Turkish
Level	Associate and Bachelor's Degree
Prerequisite	None stated

Course Description

This course introduces the historical conditions that made the Turkish Revolution necessary, the resistance movement led by Mustafa Kemal Pasha against the occupation of Anatolia, and the military, political and diplomatic dimensions of the National Struggle.

Purpose of the Course

To help students understand the emergence of a free and independent state through the Turkish War of Independence, the national and international character of the Turkish Revolution, and the significance and achievements of Atatürk's principles and reforms.

Learning Outcomes

• Explain the historical development and basic concepts of the course and the fundamental structure of the Ottoman State.

• Evaluate the reforms introduced to prevent the decline of the Ottoman State.

• Describe the organizational stages of the National Struggle.

• Explain the fronts of the Turkish War of Independence and their importance.

• Evaluate the political and social situation that emerged after the War of Independence.

Weekly Course Content

Week	Theory / Main Topic
1	Purpose, method and scope of the course; basic concepts; principal dynamics of the Ottoman State
2	Reasons for Ottoman stagnation; reforms during the stagnation and decline periods
3	Reforms and democratization movements during the dissolution period
4	First and Second Constitutional Eras; the 31 March Incident; the reign of Abdulhamid II
5	Italo-Turkish War and the Balkan Wars
6	First World War
7	Armistice of Mudros; Paris Peace Conference; occupation of Izmir; national societies
8	Mustafa Kemal's arrival in Samsun; Havza Circular; Amasya Circular; Erzurum and Sivas Congresses
9	Amasya Protocol; last Ottoman Parliament; declaration of the National Pact
10	Opening and structure of the Grand National Assembly; rebellions; Treaty of Sèvres
11	Eastern and Southern Fronts of the Turkish War of Independence
12	Western Front I
13	Western Front II
14	Armistice of Mudanya and Treaty of Lausanne
15	Final examination

Assessment

Coursework 40%; final examination 60%. The original plan includes assignments, forum/discussion activities and quizzes.

Workload and ECTS

Indicative workload: theory, discussion activities, reading, internet/library research, report preparation and preparation for the final examination.

ATA002 - Atatürk's Principles and History of the Turkish Revolution II

Course Code	ATA002
Semester	Spring
Course Type	Compulsory
Weekly Hours (T+P+L)	2+0+0
National Credit	2
ECTS	2
Language of Instruction	Turkish
Level	Associate and Bachelor's Degree
Prerequisite	None stated

Course Description

The course examines the establishment of the Republic of Türkiye, the reconstruction period following the War of Independence, the fundamental characteristics of the Republic, Atatürk's principles, and major developments in the history of the Republic after Atatürk.

Purpose of the Course

To enable students to understand the essential characteristics and achievements of the Republic and the value of Atatürk's principles through the study of Atatürk's works and the reforms of the Republican era.

Learning Outcomes

• Interpret political, social, economic and cultural developments in the early years of the Republic.

• Evaluate the reforms of the Republican period.

• Examine Turkish foreign-policy issues and developments during the Atatürk era, 1923-1938.

• Relate Atatürk's principles and reforms to one another.

• Evaluate developments during the İsmet İnönü period.

• Understand Turkish political life after 1950.

Weekly Course Content

Week	Theory / Main Topic
1	Abolition of the Sultanate; proclamation of the Republic; abolition of the Caliphate
2	Progressive Republican Party; Sheikh Said Rebellion; Izmir assassination attempt
3	Free Republican Party; Menemen Incident; Atatürk-Inönü disagreement
4	Legal, educational and cultural reforms of the Republican era
5	Economic and social reforms of the Republican era
6	Turkish foreign policy during the Mustafa Kemal Atatürk period
7	Foreign policy before the Second World War, 1931-1938
8	Atatürk's principles
9	İsmet İnönü period I, 1938-1950
10	İsmet İnönü period II, 1938-1950
11	Democratic Party period I
12	Democratic Party period II
13	Türkiye from 27 May 1960 to 12 March 1971
14	Developments after 1980
15	Final examination

Assessment

Coursework 40%; final examination 60%. Coursework consists of assignment, forum/discussion and quiz activities.

Workload and ECTS

The workload plan includes theory, forum/discussion, reading, research, report preparation and final-examination preparation.

BIT001 - Information and Communication Technologies

Course Code	BIT001
Semester	1
Course Type	Compulsory
Weekly Hours (T+P+L)	2+1+0
National Credit	3
ECTS	3
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Introduction to computers, operating systems and the Windows environment, followed by the use of word-processing software, particularly Microsoft Word.

Purpose of the Course

To develop the ability to use a computer for office documents and correspondence and to prepare such documents effectively in a word processor.

Learning Outcomes

• Describe the information-processing cycle.

• Recognize computer hardware and components.

• Explain the purpose of operating systems.

• Use the Windows operating system.

• Use Microsoft Word for professional documents.

Weekly Course Content

Week	Theory / Main Topic
1	Information-processing process and functions
2	Definition, functions and types of computers
3	Computer components
4	Computer components - continued
5	Definition and types of operating systems
6	Windows operating system
7	Windows operating system - continued
8	Midterm examination
9	General introduction to Microsoft Word
10	Font formatting in Word
11	Paragraph formatting in Word
12	Tabs and borders in Word
13	Creating tables in Word
14	Review and preparation for the final examination
15	Final examination

Assessment

Coursework 40%; final examination 60%.

Workload and ECTS

The original plan allocates workload to theory, practice, reading, internet/library research, presentations, midterm preparation and final preparation.

BHK001 - Law of Obligations

Course Code	BHK001
Semester	3-4
Course Type	Elective
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	4
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

An introduction to the legal framework governing obligations, legal transactions, contracts, torts, unjust enrichment, performance and termination of obligations.

Purpose of the Course

To teach the legal relationships that arise between individuals under the law of obligations.

Learning Outcomes

• Identify the parties to obligations.

• Explain the legal transactions from which obligations arise.

• Describe types of obligations and the rules governing performance.

• Recognize contracts regulated under the law of obligations.

• Explain the causes that terminate an obligation and the rules of limitation.

Weekly Course Content

Week	Theory / Main Topic
1	Introduction to the law of obligations
2	Obligations arising from legal transactions
3	Rights and duties arising from obligations
4	Offer, invitation to offer and acceptance
5	Formation of contracts and the moment they take effect
6	Validity requirements of contracts
7	Discrepancies between intention and declaration
8	Representation
9	Obligations arising from tort
10	Strict liability and liability for acts of assistants
11	Obligations arising from unjust enrichment
12	Performance of obligations
13	Contracts regulated under the law of obligations
14	Termination of obligations and limitation periods

Assessment

Coursework 40%; final examination 60%.

Workload and ECTS

Theory and preparation for midterm and final examinations constitute the principal workload.

ETC001 - E-Commerce

Course Code	ETC001
Semester	3-4
Course Type	Elective
Weekly Hours (T+P+L)	2+0+0
National Credit	2
ECTS	3
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

The course covers the legal and operational foundations of online commerce, including consumer rights, contracts, electronic communication, electronic signatures, web technologies, B2B and B2C transactions.

Purpose of the Course

To enable students to carry out purchasing and sales transactions in an online environment.

Learning Outcomes

- Plan e-commerce activities.
- Conduct e-commerce activities.

Weekly Course Content

Week	Theory / Main Topic
1	Consumer rights and responsibilities in e-commerce
2	Procedures and provisions of e-commerce contracts
3	Resolution of crimes and disputes arising from e-commerce
4	Legal aspects of online publishing
5	Legal aspects of electronic communication and electronic signatures
6	Concept and importance of trade; e-commerce tools
7	E-commerce applications and data-analysis techniques
8	E-commerce applications
9	Definition of the web and web software
10	Installation of web software
11	Role and importance of a website in sales
12	Role and importance of a website in sales - continued
13	Business-to-business commerce (B2B)
14	Business-to-consumer commerce (B2C)

Assessment

Coursework 40%; final examination 60%.

Workload and ECTS

Theory plus preparation for midterm and final examinations.

FYN001 - Financial Management

Course Code	FYN001
Semester	1
Course Type	Compulsory
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	5
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Financial function in businesses; financial analysis and valuation methods; financial structure, markets and institutions; financial planning; working-capital management; project appraisal; investment decisions; cost of capital; capital-structure decisions; mergers, international finance and hedging.

Purpose of the Course

To present the knowledge and methods needed to support corporate financial-management processes within an analytical framework.

Learning Outcomes

- Define the role of the financial manager and the functions of financial management.
- Explain the functions of financial markets and their relationship with financial management.
- Explain the time value of money.
- Identify types of financial analysis, financial statements and analysis techniques.
- Understand financial planning and its importance for businesses.

Weekly Course Content

Week	Theory / Main Topic
1	Financial analysis
2	Financial management and its functions
3	Financial management and its functions II
4	Financial system, markets, instruments and institutions
5	Financial system, markets, instruments and institutions II
6	Time value of money
7	Working-capital management
8	Review / applied study
9	Break-even and leverage analysis
10	Break-even and leverage analysis II
11	Financial planning and control
12	Financial planning and control II
13	Short-term financing
14	Liquidity ratios

Assessment

One midterm examination contributes to coursework; coursework 40%, final examination 60%.

Workload and ECTS

The original plan reports 42 hours of theory plus substantial preparation for midterm and final examinations, corresponding to approximately 5 ECTS.

MUH002 - General Accounting I

Course Code	MUH002
Semester	1
Course Type	Compulsory
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	4
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Introduction to accounting concepts, the accounting equation, accounts and recording rules, journals and ledgers, trial balance, current and non-current assets, liabilities, equity and basic period-end procedures.

Purpose of the Course

To provide students with the fundamental principles and recording techniques required to understand and apply the accounting cycle.

Learning Outcomes

• Explain the purpose and basic concepts of accounting.

• Apply debit and credit rules.

• Record transactions in journals and ledgers.

• Prepare a trial balance.

• Recognize and account for major asset, liability and equity items.

Weekly Course Content

Week	Theory / Main Topic
1	Accounting as an information system; concepts and principles
2	Balance sheet equation and basic financial statements
3	Accounts, debit-credit rules and account operation
4	Journal and ledger records
5	Trial balance
6	Cash and cash equivalents
7	Trade receivables
8	Inventories
9	Value-added tax transactions
10	Property, plant and equipment
11	Short-term liabilities
12	Long-term liabilities
13	Equity accounts
14	Basic period-end accounting procedures

Assessment

Coursework 40%; final examination 60%.

Workload and ECTS

Theory, problem-solving, individual study and examination preparation.

MUH003 - General Accounting II

Course Code	MUH003
Semester	2
Course Type	Compulsory
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	4
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Continuation of General Accounting I with emphasis on period-end adjustments, valuation, depreciation, accruals, inventory results, receivables and payables, financial statements and closing entries.

Purpose of the Course

To develop the ability to perform period-end accounting procedures and prepare financial statements in accordance with accounting principles.

Learning Outcomes

• Perform period-end adjustments and valuation procedures.

• Calculate and record depreciation.

• Account for accruals, provisions and inventory differences.

• Prepare closing entries.

• Prepare basic financial statements at the end of an accounting period.

Weekly Course Content

Week	Theory / Main Topic
1	Review of the accounting cycle
2	Inventory and valuation concepts
3	Cash and bank reconciliations
4	Receivables and doubtful receivables
5	Inventory valuation and cost of goods sold
6	Fixed assets and depreciation
7	Intangible assets
8	Liabilities and expense accruals
9	Income accruals and deferred items
10	Equity and profit distribution
11	Period-end adjusting entries
12	Preparation of income statement
13	Preparation of balance sheet
14	Closing entries and general review

Assessment

Coursework 40%; final examination 60%.

Workload and ECTS

Theory, accounting exercises, independent study and examination preparation.

YOZGAT BOZOK UNIVERSITY

ACCOUNTING AND TAX APPLICATIONS PROGRAM

ENGLISH COURSE TEACHING PLANS

Part 2 - Source PDF Pages 26-50

This section continues the redesigned English edition. Course codes, credit and ECTS values, weekly topics, learning outcomes and assessment structure are preserved in a clearer layout.

Courses included

GEK001 - General Economics

Course Code	GEK001
Semester	1
Course Type	Compulsory
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	4
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

The course introduces the basic concepts of economics and provides a foundation for understanding supply and demand, production, money, inflation, interest, exchange rates, price formation and economic systems.

Purpose of the Course

To provide students with an introductory understanding of economic principles and the ability to interpret basic economic events and indicators.

Learning Outcomes

• Explain fundamental economic concepts and principles.

• Interpret supply, demand and market equilibrium.

• Describe production, costs and market structures.

• Explain money, inflation, interest and exchange-rate concepts.

• Evaluate basic macroeconomic indicators and policies.

Weekly Course Content

Week	Theory / Main Topic
1	Introduction to economics and basic concepts
2	Scarcity, choice and opportunity cost
3	Demand and factors affecting demand
4	Supply and factors affecting supply
5	Market equilibrium and price formation
6	Elasticity
7	Production and production costs
8	Market structures
9	National income and economic growth
10	Money and banking
11	Inflation and unemployment
12	Interest and exchange rates
13	Fiscal and monetary policy
14	International trade and general review

Assessment

Coursework contributes 40% and the final examination contributes 60% to the semester grade, unless otherwise specified in the original plan.

Workload and ECTS

The original workload tables include theory, practice where applicable, individual study, research and preparation for midterm and final examinations.

GRS001 - Entrepreneurship

Course Code	GRS001
Semester	1
Course Type	Compulsory
Weekly Hours (T+P+L)	2+0+0
National Credit	2
ECTS	3
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

The course examines the emergence, characteristics, culture and types of entrepreneurship, together with leadership, networks, franchising and successful entrepreneurship cases.

Purpose of the Course

To help students understand how entrepreneurs emerge and the methods by which they can succeed in business life.

Learning Outcomes

- Define entrepreneurship and its types.
- Analyze the importance of entrepreneurship and the process of becoming an entrepreneur.
- Examine successful entrepreneurship stories.
- Discuss whether entrepreneurial skills can be developed by everyone.

Weekly Course Content

Week	Theory / Main Topic
1	Introduction and basic concepts
2	Characteristics of entrepreneurs
3	Entrepreneurial culture
4	Types of entrepreneurship
5	Gender factors in entrepreneurship
6	Ethics of entrepreneurship
7	Promotion of entrepreneurship in Türkiye
8	Entrepreneurship and leadership
9	Successful entrepreneurship stories
10	Entrepreneurial networks
11	Franchising
12	Local entrepreneurship
13	Can everyone become an entrepreneur?
14	Case discussion and review

Assessment

Coursework contributes 40% and the final examination contributes 60% to the semester grade, unless otherwise specified in the original plan.

Workload and ECTS

The original workload tables include theory, practice where applicable, individual study, research and preparation for midterm and final examinations.

HIL001 - Public Relations and Communication

Course Code	HIL001
Semester	3-4
Course Type	Elective
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	4
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Definition and historical development of public relations; its importance in public and private organizations; communication, organization, target audiences, social responsibility, ethics, reputation and image.

Purpose of the Course

To provide foundational knowledge about public-relations departments, explain the reasons for their emergence and their principles, and develop the ability to analyze target audiences and communication processes.

Learning Outcomes

• Distinguish public relations from related fields.

• Explain its historical development in Türkiye and worldwide.

• Identify public-relations models used by organizations.

• Describe communication processes and tools in public relations.

• Explain how a public-relations unit is organized.

Weekly Course Content

Week	Theory / Main Topic
1	Definition, history and related concepts
2	Reasons for the emergence of public relations
3	Public relations and communication
4	Public-relations models
5	Organization of the public-relations unit
6	Development of a public-relations program
7	Target audiences
8	Public-relations activities
9	Communication tools used in public relations
10	Corporate reputation management
11	Corporate social responsibility, ethics and public relations
12	Public relations in crisis management
13	Public relations and sponsorship
14	Image building in public relations

Assessment

Coursework contributes 40% and the final examination contributes 60% to the semester grade, unless otherwise specified in the original plan.

Workload and ECTS

The original workload tables include theory, practice where applicable, individual study, research and preparation for midterm and final examinations.

MUV705 - Advanced Accounting Software Packages

Course Code	MUV705
Semester	3-4
Course Type	Elective
Weekly Hours (T+P+L)	2+1+0
National Credit	3
ECTS	5
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Computerized accounting of preliminary accounting transactions using an accounting software package.

Purpose of the Course

To enable students to perform accounting transactions by using professional accounting software.

Learning Outcomes

• Explain the structure and functions of an accounting software package.

• Create a company record in the software.

• Prepare invoices.

• Record deposits, withdrawals, transfers and EFT transactions.

• Carry out cheque transactions.

Weekly Course Content

Week	Theory / Main Topic
1	Introduction to the software and creating a company
2	Defining cash, customer, inventory and bank accounts
3	Purchase and sales invoices and accounting entries
4	Customer-account collection and payment transactions
5	Cash deposits, withdrawals, payments and collections
6	Bank deposits, withdrawals and accounting entries
7	Return invoices and accounting records
8	Preparation of collection, payment and journal vouchers
9	Accounting records and trial balance
10	Accounting records and trial balance - continued
11	Accounting records and trial balance - continued
12	Accounting records and trial balance - continued
13	Accounting records and trial balance - continued
14	Accounting records and trial balance - final practice
15	Final examination

Assessment

Coursework contributes 40% and the final examination contributes 60% to the semester grade, unless otherwise specified in the original plan.

Workload and ECTS

The original workload tables include theory, practice where applicable, individual study, research and preparation for midterm and final examinations.

IST001 - Statistics

Course Code	IST001
Semester	3-4
Course Type	Elective
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	4
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Statistical concepts, frequency distributions, measures of central tendency and variability, data collection and analysis, correlation, regression, probability, permutation and index calculations.

Purpose of the Course

To enable students to select and apply descriptive statistical tools, design basic research, process data in statistical software, conduct two-variable analyses and interpret and report findings.

Learning Outcomes

- Collect data and convert it into statistical series.
- Evaluate data results.
- Interpret relationships between variables.
- Perform probability calculations.
- Prepare statistical tables and graphs.

Weekly Course Content

Week	Theory / Main Topic
1	Data collection
2	Converting data into series
3	Converting data into series - continued
4	Measures of variability
5	Measures of variability - continued
6	Probability calculations
7	Probability calculations - continued
8	Analysis using random variables
9	Sampling
10	Application of test types
11	Analysis of relationships between variables
12	Analysis of relationships between variables - continued
13	Index calculations
14	Index calculations - continued

Assessment

Coursework contributes 40% and the final examination contributes 60% to the semester grade, unless otherwise specified in the original plan.

Workload and ECTS

The original workload tables include theory, practice where applicable, individual study, research and preparation for midterm and final examinations.

IME001 - Workplace Vocational Training

Course Code	IME001
Semester	3-4
Course Type	Elective
Weekly Hours (T+P+L)	5+19+0
National Credit	15
ECTS	19
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Practical workplace experience involving internal and external communication, public relations, protocol, legal responsibilities, professional correspondence, filing, archiving, commercial calculations and support for economic and administrative processes.

Purpose of the Course

To increase students' professional experience in public or private organizations related to their field.

Learning Outcomes

• Assist communication with colleagues, institutions and customers.

• Carry out public-relations activities.

• Prepare professional correspondence.

• Perform filing and archiving.

• Carry out commercial calculations.

Weekly Course Content

Week	Theory / Main Topic
1	Workplace practice
2	Workplace practice
3	Workplace practice
4	Workplace practice
5	Workplace practice
6	Workplace practice
7	Workplace practice
8	Workplace practice
9	Workplace practice
10	Workplace practice
11	Workplace practice
12	Workplace practice
13	Workplace practice
14	Workplace practice

Assessment

Coursework contributes 40% and the final examination contributes 60% to the semester grade, unless otherwise specified in the original plan.

Workload and ECTS

The original workload tables include theory, practice where applicable, individual study, research and preparation for midterm and final examinations.

KAM001 - Public Finance

Course Code	KAM001
Semester	3-4
Course Type	Elective
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	4
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

The course examines why and to what extent the state participates in economic activity, the types and effects of public activities, public expenditure and revenue, budgeting and fiscal policy.

Purpose of the Course

To explain how public economic activities shape resource allocation, efficiency and the use of public resources.

Learning Outcomes

- Explain the concepts and historical development of public finance.
- Describe public economic activities and the reasons for them.
- Identify sources of public revenue and expenditure.
- Explain the budget and budgeting process.
- Interpret the objectives and effects of fiscal policy.

Weekly Course Content

Week	Theory / Main Topic
1	Subject and basic concepts of public finance
2	Economic thought, theories and economic systems
3	Reasons for public economic activity and state-owned enterprises
4	Public expenditure
5	Public expenditure - continued
6	Public revenue
7	Taxes and principles of taxation
8	Tax classification
9	Public borrowing
10	The budget concept
11	Budget principles and systems
12	Budget preparation and implementation
13	Fiscal policy
14	General review

Assessment

Coursework contributes 40% and the final examination contributes 60% to the semester grade, unless otherwise specified in the original plan.

Workload and ECTS

The original workload tables include theory, practice where applicable, individual study, research and preparation for midterm and final examinations.

KRZ001 - Crisis and Stress Management

Course Code	KRZ001
Semester	3-4
Course Type	Elective
Weekly Hours (T+P+L)	2+0+0
National Credit	2
ECTS	3
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Stress, its relationship with management, symptoms and sources of stress, organizational stress, crisis management, time management and methods of coping with stress.

Purpose of the Course

To explain the relationship among stress, crisis and management and to develop effective skills for stress and time management.

Learning Outcomes

• Apply principles of time management.

• Use time-management strategies.

• Identify stress-management strategies.

• Apply techniques for managing stress.

• Understand basic management strategies in crisis situations.

Weekly Course Content

Week	Theory / Main Topic
1	Concept of stress and its relationship with management
2	Symptoms and factors of stress; organizational stress factors
3	Sources of stress
4	Stress and personality types
5	Effects of stress on individuals and organizations
6	Organizational stress management
7	Methods of coping with stress
8	Concept of time management
9	Time management and its importance
10	Basic approaches to time management
11	Relationship among stress, time management and crisis
12	Methods used by managers to use time effectively
13	Occupational accidents and their relationship with stress
14	Case study

Assessment

Coursework contributes 40% and the final examination contributes 60% to the semester grade, unless otherwise specified in the original plan.

Workload and ECTS

The original workload tables include theory, practice where applicable, individual study, research and preparation for midterm and final examinations.

YOZGAT BOZOK UNIVERSITY

ACCOUNTING AND TAX APPLICATIONS PROGRAM

ENGLISH COURSE TEACHING PLANS

Part 3 - Source PDF Pages 51-75

This section continues the clean English redesign. One Cost Accounting plan is repeated in the source PDF; it is presented once here to avoid duplication while preserving all distinct course plans.

Courses included

ISY705 - Cost Accounting

MUV702 - Accounting Auditing

MUV703 - Accounting Standards

MUV111 - Accounting Practices I

MUH121 - Accounting Practices II

ISY701 - Computerized Accounting / Accounting Software Packages

MUV701 - Money and Banking

ISY705 - Cost Accounting

Course Code	ISY705
Semester	3
Course Type	Compulsory
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	5
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Calculation of cost elements, allocation of expenses, calculation of unit costs and preparation of cost-accounting records.

Purpose of the Course

To enable students to perform cost calculations and related accounting entries.

Learning Outcomes

- Calculate cost elements.
- Allocate expenses.
- Prepare cost-accounting records.
- Explain expense-allocation methods.
- Apply process-costing principles.

Weekly Course Content

Week	Theory / Main Topic
1	Calculate direct-material costs
2	Calculate labour costs
3	Calculate manufacturing-overhead costs
4	Manufacturing-overhead calculations - continued
5	Perform primary distribution
6	Perform secondary distribution
7	Calculate unit cost using job-order costing
8	Calculate unit cost using process costing
9	Process costing - continued
10	Calculate unit cost using standard costing
11	Standard costing - continued
12	Record transactions according to the 7/A option
13	Record transactions according to the 7/B option
14	7/B accounting records - continued

Assessment

Forum activity 20% and four quizzes 80% within coursework; coursework 40%, final examination 60%.

Workload and ECTS

The source plan reports theory, practice, internet/library research and examination preparation. The stated total workload is 106 hours.

MUV702 - Accounting Auditing

Course Code	MUV702
Semester	3
Course Type	Elective
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	5
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	General Accounting

Course Description

Auditing standards, the audit process, internal-control systems, audit of the balance sheet and income statement, prevention of fraud and corruption, sampling, evidence and preparation of an audit report.

Purpose of the Course

To teach the reasons for accounting audits, the process of establishing effective internal-control systems, and methods for preventing fraud and corruption in businesses.

Learning Outcomes

- Explain auditing standards.
- Describe the audit process.
- Identify procedures required in the audit of financial statements.
- Distinguish independent, internal and external auditing.
- Explain the internal-control system.
- Prepare and interpret an audit report.
- Distinguish the concepts of auditor, independent auditor and internal auditor.

Weekly Course Content

Week	Theory / Main Topic
1	Relationship between accounting and auditing
2	Relationship between accounting and auditing - continued
3	Distinguishing auditing standards
4	Internal-control procedures
5	Internal-control procedures - continued
6	Audit tests and planning
7	Audit tests and planning - continued
8	Midterm examination
9	Audit sampling and collection of evidence
10	Audit sampling and evidence - continued
11	Audit of the balance sheet and income statement
12	Financial-statement audit - continued
13	Preparing an audit report
14	Preparing an audit report - continued
15	Final examination

Assessment

Forum activity 20% and four quizzes 80% within coursework; coursework 40%, final examination 60%.

Workload and ECTS

The plan includes theory, internet/library study and preparation for midterm and final examinations; approximately 5 ECTS.

MUV703 - Accounting Standards

Course Code	MUV703
Semester	3-4
Course Type	Elective
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	5
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None

Course Description

An introduction to Turkish Accounting Standards and Turkish Financial Reporting Standards, their underlying principles, implementation and relationship with the economic environment.

Purpose of the Course

To introduce the fundamentals and applications of Turkish Accounting and Financial Reporting Standards and demonstrate how the standards operate in the economic environment.

Learning Outcomes

- Explain the development and importance of IAS and IFRS.
- Understand Turkish Accounting Standards (TAS).
- Understand Turkish Financial Reporting Standards (TFRS).
- Explain differences between TAS and the Tax Procedure Law.
- Prepare financial reporting in accordance with TFRS.

Weekly Course Content

Week	Theory / Main Topic
1	Development and importance of IFRS
2	TAS 1 - Presentation of Financial Statements
3	TAS 7 - Statement of Cash Flows
4	TAS 2 - Inventories
5	TAS 16 - Property, Plant and Equipment
6	TAS 36 - Impairment of Assets
7	TAS 36 - Impairment of Assets, continued
8	Midterm examination
9	TAS 38 - Intangible Assets
10	TAS 18 - Revenue
11	TAS 18 - Revenue, continued
12	TAS 23 - Borrowing Costs
13	TAS 37 - Provisions, Contingent Liabilities and Contingent Assets
14	TAS 39 - Financial Instruments: Recognition and Measurement
15	TAS 39 - continued
16	Final examination

Assessment

Coursework 40%; final examination 60%.

Workload and ECTS

The stated total workload is 144 hours, corresponding to approximately 5 ECTS.

MUV111 - Accounting Practices I

Course Code	MUV111
Semester	1
Course Type	Compulsory
Weekly Hours (T+P+L)	2+1+0
National Credit	3
ECTS	4
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Basic accounting concepts, logic and historical development; the general accounting equation and practical applications of asset accounts.

Purpose of the Course

To understand accounting logic and apply the operating rules of accounts.

Learning Outcomes

• Explain the basic concepts and development of accounting.

• Understand and apply account operation rules.

• Prepare trial and final trial balances.

• Prepare a balance sheet.

• Recognize asset accounts.

• Recognize liability and equity accounts.

Weekly Course Content

Week	Theory / Main Topic
1	Definition and history of accounting; basic concepts
2	Balance sheet and accounting equation applications
3	Cash and cash-equivalent applications
4	Marketable-securities applications
5	Trade-receivables applications
6	Other-receivables applications
7	Inventory applications
8	Midterm examination
9	Prepaid expenses, accrued income and other current assets
10	Trade and other receivables in account group 2
11	Financial fixed assets and property, plant and equipment
12	Depletable assets
13	Prepaid expenses and accrued income for future years
14	Other non-current assets
15	Final examination

Assessment

One midterm contributes 40%; final examination 60%.

Workload and ECTS

The stated total workload is 112 hours, corresponding to approximately 4 ECTS.

MUH121 - Accounting Practices II

Course Code	MUH121
Semester	2
Course Type	Compulsory
Weekly Hours (T+P+L)	2+1+0
National Credit	3
ECTS	4
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Applications relating to liability accounts, cost accounts, income-statement accounts, trial balances and preparation of the balance sheet and income statement.

Purpose of the Course

To understand accounting logic and apply the operating rules of liability, equity, income-statement and cost accounts.

Learning Outcomes

- Recognize liability and equity accounts.
- Understand and apply the operation of liability accounts.
- Explain the operation of cost accounts.
- Prepare a balance sheet and income statement.
- Prepare trial and final trial balances.

Weekly Course Content

Week	Theory / Main Topic
1	Financial-liability applications
2	Trade-payables applications
3	Other-payables applications
4	Advances received
5	Taxes payable and other liabilities
6	Provisions for liabilities and expenses
7	Deferred income and accrued expenses
8	Long-term liabilities
9	Equity applications
10	Income-statement accounts 60, 61 and 62
11	Income-statement accounts 63, 64 and 65
12	Income-statement accounts 66, 67 and 68
13	Calculation of profit using account group 69
14	Cost-account applications

Assessment

Coursework 40%; final examination 60%.

Workload and ECTS

The stated total workload is 114 hours, corresponding to approximately 4 ECTS.

ISY701 - Computerized Accounting / Accounting Software Packages

Course Code	ISY701
Semester	3
Course Type	Elective
Weekly Hours (T+P+L)	2+1+0
National Credit	3
ECTS	5
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

The preliminary-accounting process and its tools, with practical use of software modules for inventory, customer accounts, invoicing, banking, cheques and promissory notes.

Purpose of the Course

To enable students to use their basic accounting knowledge to perform accounting transactions and records in a computerized environment.

Learning Outcomes

- Install accounting software and create a company.
- Use inventory, customer-account and invoicing modules.
- Issue invoices.
- Perform deposits, withdrawals, transfers and EFT transactions.
- Process payment, collection and endorsement of cheques.

Weekly Course Content

Week	Theory / Main Topic
1	Introduction to the LKS software and creating a company
2	Defining cash, customer, inventory and bank accounts
3	Purchase and sales invoices
4	Customer-account payment and collection transactions
5	Cash deposits, withdrawals, payments and collections
6	Order-entry and order-processing transactions
7	Bank transactions, deposits and withdrawals
8	Issuing return invoices
9	Preparing cheques and promissory notes
10	Endorsing cheques and promissory notes
11	Paying cheques and promissory notes
12	Sending cheques and notes for collection or collateral
13	Solving a comprehensive accounting case
14	Issuing return invoices - continued
15	Final examination

Assessment

Coursework 40%; final examination 60%.

Workload and ECTS

The source plan reports a total workload of 140 hours, corresponding to approximately 5 ECTS.

MUV701 - Money and Banking

Course Code	MUV701
Semester	3
Course Type	Elective
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	5
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

The financial system, financial markets, the historical development and functions of money, central banking, money supply and demand, interest, the value of money and monetary policy.

Purpose of the Course

To provide an understanding of the logic of money and banking, the functioning of financial markets and the role of central banks and monetary policy.

Learning Outcomes

• Explain the history and functions of money.

• Describe money markets.

• Explain how interest rates are determined.

• Interpret economic data.

• Explain the operation of the banking sector.

• Describe the role and functions of the central bank.

Weekly Course Content

Week	Theory / Main Topic
1	The financial system and its operation
2	The market concept and financial markets
3	Definition, historical development and functions of money
4	Structure and operation of the central bank
5	Balance sheet and money supply
6	Definition, historical development and types of banks
7	Banking operations and terminology
8	Money supply
9	Money demand
10	The concept and formation of interest
11	The value of money and changes in its value
12	Changes in the value of money - continued
13	Monetary policies
14	Monetary policies - continued

Assessment

One midterm contributes 40%; final examination 60%.

Workload and ECTS

The source plan reports 147 hours of total workload, corresponding to approximately 5 ECTS.

YOZGAT BOZOK UNIVERSITY

ACCOUNTING AND TAX APPLICATIONS PROGRAM

ENGLISH COURSE TEACHING PLANS

Part 4 - Source PDF Pages 76-99

This final section completes the clean English redesign. The Fundamentals of Law plan is duplicated in the source PDF and is presented once here.

Courses included

SIB001 - Fundamentals of Cybersecurity

THK001 - Fundamentals of Law

TIB001 - Commercial Documents

TDI001.1 - Turkish Language I

TDI002 - Turkish Language II

MUV704 - Tax Law

ING002 - Foreign Language II

MUV706 - Management Accounting

SIB001 - Fundamentals of Cybersecurity

Course Code	SIB001
Semester	1-2
Course Type	Compulsory
Weekly Hours (T+P+L)	2+0+0
National Credit	2
ECTS	2
Language of Instruction	Turkish
Level	Associate and Bachelor's Degree
Prerequisite	None

Course Description

Basic cybersecurity concepts, threats, vulnerabilities, attacks, cybercriminals and security professionals, cyber-defence methods, attack detection, mitigation and prevention, information security and privacy.

Purpose of the Course

To provide foundational cybersecurity concepts, broaden students' perspectives in the field and prepare them for further study.

Learning Outcomes

- Discuss cybersecurity concepts.
- Develop solutions for different vulnerabilities.
- Explain detection methods for different attacks.
- Explain mitigation methods for different attacks.
- Explain prevention methods for different attacks.
- Explain confidentiality, integrity and availability.

Weekly Course Content

Week	Theory / Main Topic
1	Introduction to cybersecurity
2	Cybercriminals and security professionals
3	The cybersecurity cube
4	Cybersecurity threats
5	Vulnerabilities and attacks
6	The concept of confidentiality
7	Protecting confidentiality
8	The concept of integrity
9	Ensuring integrity
10	The concept of availability
11	Ensuring availability
12	Protecting the cybersecurity domain I
13	Protecting the cybersecurity domain II
14	Cybersecurity professions
15	Final examination

Assessment

Five quizzes constitute coursework; coursework 40%, final examination 60%.

Workload and ECTS

The source plan states a total workload of 50 hours, corresponding to 2 ECTS.

THK001 - Fundamentals of Law

Course Code	THK001
Semester	1
Course Type	Compulsory
Weekly Hours (T+P+L)	2+0+0
National Credit	2
ECTS	3
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Rules of social order and legal sanctions, sources of law, judicial organization, the concept and classification of rights and principal branches of law.

Purpose of the Course

To explain the role of law in maintaining social order, the sanctions used to enforce legal rules, the institutional structure of the judiciary and the rights granted to individuals by law.

Learning Outcomes

• Explain rules of social order.

• Explain legal sanctions.

• Recognize the structure of the judiciary.

• Identify sources of law.

• Explain the concept and types of rights.

Weekly Course Content

Week	Theory / Main Topic
1	Social order and its rules
2	Legal sanctions
3	Sources of law
4	Types of legal rules and Quiz 1
5	Legal systems and Quiz 2
6	Legal systems - continued
7	Historical development of the Turkish legal system and Quiz 3
8	Judicial courts and Quiz 4
9	Administrative courts
10	Constitutional jurisdiction and other judicial bodies
11	The concept and classification of rights
12	Acquisition and exercise of rights
13	Protection of rights and types of legal action
14	Branches of private law
15	Final examination

Assessment

Forum 20% and four quizzes 80% within coursework; coursework 40%, final examination 60%.

Workload and ECTS

The stated total workload is 69 hours, corresponding to approximately 3 ECTS.

TIB001 - Commercial Documents

Course Code	TIB001
Semester	3-4
Course Type	Elective
Weekly Hours (T+P+L)	2+0+0
National Credit	2
ECTS	3
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Statutory books and commercial documents required for first- and second-class merchants, preparation of such documents and recording them in the relevant books.

Purpose of the Course

To teach the legal books and documents businesses must use and how these documents are issued and recorded.

Learning Outcomes

• Understand business information systems.

• Recognize documents used in commercial life.

• Identify accounting documents.

• Acquire basic knowledge of labour law.

• Identify the books businesses are required to keep.

Weekly Course Content

Week	Theory / Main Topic
1	Types of businesses
2	Statutory books for first-class merchants
3	Statutory books for second-class merchants
4	Concept and classification of commercial documents
5	Commercial documents under the Turkish Commercial Code
6	Commercial documents under the Tax Procedure Law
7	Invoices and related documents
8	Documents replacing invoices and their contents
9	Receipts and their contents
10	Payrolls
11	Cheques, promissory notes and bills as payment documents
12	Comparison of cheques, promissory notes and bills
13	Bills of exchange and securities
14	Documents used in foreign trade

Assessment

Coursework 40%; final examination 60%.

Workload and ECTS

The stated total workload is 81 hours, corresponding to approximately 3 ECTS.

TDI001.1 - Turkish Language I

Course Code	TDI001.1
Semester	Fall
Course Type	Compulsory
Weekly Hours (T+P+L)	2+0+0
National Credit	2
ECTS	2
Language of Instruction	Turkish
Level	Associate and Bachelor's Degree
Prerequisite	None

Course Description

Structural features and subtleties of Turkish and activities designed to develop correct and effective written and oral expression.

Purpose of the Course

To develop an understanding of the structure and functioning of Turkish and the ability to use the language correctly and effectively in speech and writing.

Learning Outcomes

- Explain the importance of language and the structural features of Turkish.
- Recognize the effects of language pollution.
- Describe the geography in which Turkish is spoken.
- Explain the historical periods of Turkish.
- Construct sentences in accordance with Turkish phonology.
- Use stress and intonation appropriately.
- Construct sentences in accordance with Turkish morphology.
- Recognize Turkish equivalents of frequently used foreign words.
- Use dictionaries and spelling guides.
- Use punctuation correctly.

Weekly Course Content

Week	Theory / Main Topic
1	Language and its characteristics
2	Culture and civilization
3	Languages of the world and the place of Turkish
4	Historical periods and development of Turkish
5	Phonetics
6	Stress, intonation and pronunciation errors
7	Morphology
8	Foreign elements in Türkiye Turkish
9	Spelling rules
10	Punctuation I
11	Punctuation II
12	Punctuation III
13	Sentence structure I
14	Sentence structure II

Week	Theory / Main Topic
15	Final examination

Assessment

Five quizzes constitute coursework; coursework 40%, final examination 60%.

Workload and ECTS

The stated total workload is 50 hours, corresponding to 2 ECTS.

TDI002 - Turkish Language II

Course Code	TDI002
Semester	Spring
Course Type	Compulsory
Weekly Hours (T+P+L)	2+0+0
National Credit	2
ECTS	2
Language of Instruction	Turkish
Level	Associate and Bachelor's Degree
Prerequisite	None

Course Description

Written and oral composition types and activities designed to develop correct, effective and refined use of Turkish.

Purpose of the Course

To introduce the principles of composition and develop the ability to use Turkish correctly and effectively in written and oral expression.

Learning Outcomes

- Write compositions in accordance with Turkish language rules.
- Distinguish fictional and instructional texts.
- Recognize the effects of language pollution.
- Identify and avoid expression errors in speech and writing.
- Explain oral-expression types and prepare research-based presentations.

Weekly Course Content

Week	Theory / Main Topic
1	Composition
2	Modes of expression
3	Types of writing
4	Creative fictional writing I
5	Creative fictional writing II
6	Instructional texts I
7	Instructional texts II
8	Language errors in written and oral expression I
9	Language errors in written and oral expression II
10	Expression disorders I
11	Expression disorders II
12	Types of oral expression I
13	Types of oral expression II
14	Scientific research and presentation techniques
15	Final examination

Assessment

Five quizzes constitute coursework; coursework 40%, final examination 60%.

Workload and ECTS

The stated total workload is 50 hours, corresponding to 2 ECTS.

MUV704 - Tax Law

Course Code	MUV704
Semester	3
Course Type	Elective
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	5
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None

Course Description

The place, sources and application of tax law; basic tax concepts; the taxation process; termination of tax liabilities; deadlines; valuation and depreciation; tax offences, penalties and tax jurisdiction.

Purpose of the Course

To provide the legal foundation required for accounting practice by teaching the Tax Procedure Law through examples and applications.

Learning Outcomes

- Explain the taxation process.
- Understand constitutional principles and historical development of taxation.
- Distinguish tax liabilities from private debts.
- Explain methods of resolving tax disputes.
- Identify tax offences and penalties.
- Apply the legal process for collecting tax receivables.

Weekly Course Content

Week	Theory / Main Topic
1	Scope of tax law
2	Territorial and temporal application of tax laws
3	Basic taxation concepts
4	Duties of taxpayers
5	Assessment, notification, accrual and collection
6	Termination of tax liabilities
7	Deadlines in tax law
8	Midterm examination
9	Tax base, tariffs, exemptions and exceptions
10	Tax offences, criminal capacity and grounds removing culpability
11	Tax-loss and procedural penalties
12	Tax offences and penalties imposed by judicial bodies
13	Organization of the tax administration
14	Administrative and judicial resolution of tax disputes
15	Final examination

Assessment

Forum 20% and four quizzes 80% within coursework; coursework 40%, final examination 60%.

Workload and ECTS

The stated total workload is 141 hours, corresponding to approximately 5 ECTS.

ING002 - Foreign Language II

Course Code	ING002
Semester	Spring
Course Type	Compulsory
Weekly Hours (T+P+L)	2+0+0
National Credit	2
ECTS	2
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None

Course Description

An integrated beginner-level English course developing reading, writing, listening and speaking skills for programs whose language of instruction is Turkish.

Purpose of the Course

To provide the basic English-language skills required at beginner level.

Learning Outcomes

• Communicate at a basic level by asking and answering simple questions.

• Read and understand beginner-level English texts.

• Write short texts about themselves, their close environment and daily activities.

• Complete forms containing personal information.

• Follow basic expressions and dialogues at CEFR A2 level.

Weekly Course Content

Week	Theory / Main Topic
1	Should, shouldn't, must and mustn't
2	Simple future with will
3	Future with be going to
4	First conditional with will, can, should and must
5	Past form of be; there was and there were
6	Simple past with regular verbs
7	Simple past with irregular verbs
8	Review and exercises
9	Could, couldn't, used to and didn't use to
10	Past continuous
11	Past continuous and simple past with when and while
12	Present perfect
13	Present perfect with ever, never, just, yet, already, for and since
14	Review and exercises
15	Final examination

Assessment

Two assignments 30%, one forum/discussion activity 10%, four quizzes 60% within coursework; coursework 40%, final examination 60%.

Workload and ECTS

The stated total workload is 47 hours, corresponding to approximately 2 ECTS.

MUV706 - Management Accounting

Course Code	MUV706
Semester	3-4
Course Type	Elective
Weekly Hours (T+P+L)	3+0+0
National Credit	3
ECTS	5
Language of Instruction	Turkish
Level	Associate Degree
Prerequisite	None stated

Course Description

Managerial use of accounting information, costing systems, performance evaluation, strategic management-accounting methods, budgeting and decision support.

Purpose of the Course

To teach the accounting concepts, costing systems and modern techniques used by managers in setting objectives, making decisions, evaluating performance and achieving strategic goals.

Learning Outcomes

- Explain the managerial function of accounting.
- Perform variance analyses.
- Interpret cost-volume-profit analyses.
- Use cost information in business decisions.
- Prepare business budgets.

Weekly Course Content

Week	Theory / Main Topic
1	Role of management accounting and its relationship with cost and financial accounting
2	Traditional and strategic management-accounting methods
3	Strategic performance measurement
4	Cost measurement, pricing and life-cycle costing
5	Strategic performance management techniques
6	Activity-based costing and management
7	Value-based management: EVA, MVA and intellectual capital
8	Quality management
9	Balanced scorecard
10	Environmental management accounting
11	Management accounting and business performance
12	Information technologies
13	Transfer pricing and segment reporting
14	Transfer pricing and segment reporting - continued

Assessment

Coursework 40%; final examination 60%.

Workload and ECTS

The stated total workload is 147 hours, corresponding to approximately 5 ECTS.