



TOKAT GAZİOSMANPAŞA UNIVERSITY
TURHAL VOCATIONAL SCHOOL
DEPARTMENT OF ACCOUNTING AND TAX
ACCOUNTING AND TAX APPLICATIONS PROGRAM

FALL SEMESTER
PROGRAM GUIDE
2025-2026

CONTENTS

GENERAL INFORMATION	2
ACADEMIC CALENDAR	3
STUDENT ADVISORS	4
TEACHING STAFF	4
ACCOUNTING AND TAX APPLICATIONS PROGRAM COURSES	6
Accounting and Tax Applications Program 1st Year Courses	6
Accounting and Tax Applications Program 2nd Grade Courses	6
RELATIONSHIP BETWEEN COURSES AND PROGRAM COMPETENCIES	7
COURSE PROGRAMS	8
First Grade Fall Term Weekly Course Schedule	8
Second Grade Fall Term Weekly Course Schedule	9
1st Grade Fall Semester Lesson Plans	10
AİT101 Atatürk's Principles and History of Revolution	10
TD101 Turkish Language I	15
TMVU101 General Accounting I	19
TMVU103 General Business	23
TMVU105 Microeconomics	26
TMVU107 Basic Law	29
TMVU109 Commercial Mathematics	31
ENF100 Information Technologies and Office Software	34
ING101 English-I	37
2nd Grade Fall Semester Lesson Plans	39
TMVU201 E-Accounting Applications I	39
TMVU203 Cost Accounting	42
TMVU205 Financial Management	45
TMVU207 Tax Law	47
TMVU235 Foreign Trade Transactions	50
TMVU239 Accounting Audit	52
TMVU251 E-Commerce	55

GENERAL INFORMATION

Program Name	Accounting and Tax Practices
Brief History of the Program	The Accounting and Tax Applications program was opened in the 2001-2002 academic year to train accounting professionals.
Purpose of the Program	The purpose of the Accounting and Tax Applications program is to meet the needs of accounting and tax offices and accounting and finance departments of public or private sector organizations in the field of accounting and tax , by training qualified personnel trained in the field of accounting, an indispensable element of economic life, who will provide the financial information needs of businesses.
Department Head	Lecturer Ahmet KOÇ ahmet.koc @gop.edu.tr Domestic Line:
Graduation Requirements	To graduate from the Accounting and Tax Applications program, students must successfully complete the courses specified in the curriculum. To graduate from this program, students must complete 120 ECTS credits and maintain a GPA of at least 60 out of 100.
Measurement and Evaluation	Students are subject to the provisions of the Gaziosmanpaşa University Associate and Undergraduate Education, Instruction, and Examination Regulations . Students take at least one midterm and one final exam for each course. Students who fail the midterm exam, which is evaluated based on 40% of the grade and 60% of the final exam , are granted the right to take a make-up exam. Additionally, students who fail a course and fail to graduate are granted the right to take a single exam.
Communication	Turhal Vocational School Campus, Güneşli Neighborhood, 60300 TURHAL / TOKAT 0(356) 275 78 39

TOKAT GAZİOSMANPAŞA UNIVERSITY
2025-2026 SCHOOL YEAR

ACADEMIC CALENDAR

FALL SEMESTER	
New records	e -registration: On-site registration:
The application deadline for students who want to study at another university as a special student	September 1, 2025
Course registrations (online)	September 8-13, 2025
Consultant approval	September 8-14, 2025
Classes Begin	15, 2025
Last day for registration freeze applications - Last day for exemption applications	September 26, 2025
Last day to apply for excused course registration	October 3, 2025
Midterm exams	November 8-16, 2025
Midterm exam results are entered into the system by course instructors.	November 8-18, 2025
End of Classes	December 26, 2025
End-of-semester exams	December 29, 2025 - January 8, 2026
End-of-semester exam results are entered into the system by course instructors.	December 29, 2025 - January 11, 2026
Supplemental exams	January 13-21, 2026
Entry of make-up exam results into the system by course instructors	January 13-23, 2026
Determination of students who are in the top 10% by the end of the semester	January 25, 2026
Single course exam	January 28, 2026
Supplementary exams for students who exceed the maximum time at the end of the fall semester	1. Exams: February 2 - 6, 2026 2nd Exams: February 9-13, 2026
Make-up: Classes on Wednesday, October 29, 2025 will be held on Saturday, November 1, 2025. Classes after 13:00 on Tuesday, October 28, 2024 will be held on Sunday, November 2, 2025 .	

SPRING SEMESTER	
The application deadline for students who want to study at another university as a special student	January 19, 2026
Course registrations (online)	January 26-31, 2026
Consultant approval	January 26 - February 1, 2026
Classes Begin	February 2, 2026
Last day for registration freeze applications - Last day for exemption applications	February 13, 2026
Last day to apply for excused course registration	February 20, 2026
Midterm exams	April 4-12, 2026
Midterm exam results are entered into the system by course instructors.	April 4-14, 2026
End of Classes	May 23, 2026
End-of-semester exams	June 2-12, 2026
End-of-semester exam results are entered into the system by course instructors.	June 2-15, 2026
Supplemental exams	June 17-25, 2026
Entry of make-up exam results into the system by course instructors	June 17-26, 2026
Determination of students who are in the top 10% by the end of the semester	July 2, 2026
Single course exam	July 1, 2024
Supplementary exams for students who exceed the maximum time at the end of the spring semester	1. Exams: June 29 - July 3, 2026 2nd Exams: July 6-10, 2026
Make-up: Classes on Thursday, April 23, 2026 will be held on Saturday, April 25, 2026, classes on Friday, May 1, 2026 will be held on Saturday, May 2, 2026, classes on Tuesday, May 19, 2026 will be held on Saturday, May 23, 2026.	

STUDENT ADVISORS

1st Grade	Lecturer Erdem KANIŞLI erdem.kanisli@gop.edu.tr Domestic Line: 4030	
2nd Grade	Lecturer Ergün SELCUK ahmet.alpat@gop.edu.tr Domestic Line: 4019	

TEACHING STAFF

Dr. Lecturer Özgür KOÇBULUT ozgur.kocbulut@gop.edu.tr Domestic Line: 4045 Fields of Study:	
Lecturer Ahmet KOÇ ahmet.koc@gop.edu.tr Domestic Line: 4007 Fields of study:	
Lecturer Ergün SELCUK ahmet.alpat@gop.edu.tr Domestic Line: 4019 Fields of Study:	
Lecturer Erdem KANIŞLI erdem.kanisli@gop.edu.tr Domestic Line: 4027 Fields of Study:	
Lecturer Ahmet ALPAT ahmet.alpat@gop.edu.tr Domestic Line: 4019 Fields of Study:	
Instructor Anıl SAGLAM anil.saglam@gop.edu.tr Domestic Line: 4018 Fields of Study:	
Instructor Adnan GELMEZ adnan.gelmez@gop.edu.tr Domestic Line: 4006 Fields of Study:	

PROGRAM QUALIFICATIONS

PY1	Explains commercial information, documents, books and notifications and their procedures and principles in electronic environment.
PY2	Knowledgeable about e-accounting and digital transformation. Prepares commercial documents, ledgers, declarations, and notifications both in paper form and electronically using packaged programs.
PY3	He/she is well-versed in professional principles and legal regulations in the field of accounting and taxation and explains auditing and accounting standards.
PY4	Analyzes financial statements related to his/her field
PY5	Relates the knowledge acquired in micro and macroeconomics with the knowledge acquired in the field of accounting.
PY6	Relates the knowledge acquired in the field of accounting and taxation with basic law, commercial law and other branches of law.
PY7	Has the ability to use the knowledge acquired in the field of business administration and financial management.
PY8	Makes commercial calculations and cost calculations related to his/her field.
PY9	He/she is knowledgeable about tax law, public finance and tax legislation. He/she carries out taxation procedures.
PY10	Has sufficient knowledge about e-commerce, foreign trade transactions and accounting.
PY11	Believes in the importance of professional ethics in business life. Values the universality of social rights. Has acquired an awareness of social justice. Sets an example for society with his attitudes, demeanor, and behavior.
PY12	Has up-to-date practical knowledge about his/her professional field, especially digital transformation.
PY13	Have knowledge about labor and social security legislation, occupational health and safety, environmental awareness and quality processes.
PY14	Follows and effectively uses digital transformation and current e-accounting applications related to his/her profession.
PY15	Effectively uses professionally relevant information technologies, commercial software, and office software.
PY16	Has the ability to evaluate problems and issues encountered in his/her professional field with an analytical and critical approach and to propose solutions.
PY17	Can effectively present and clearly express his/her thoughts at the level of knowledge and skills through written and oral communication.
PY18	Takes responsibility as a team member to solve unforeseen and complex problems encountered in applications related to his/her field.
PY19	Has awareness of career management and lifelong learning.
PY20	It has social, scientific, cultural and ethical values in the stages of collecting data related to its field, its application and the announcement of its results.
PY21	Uses a foreign language to keep up with current information and communicate with colleagues.
PY22	He/she is knowledgeable and has sufficient awareness about Atatürk's Principles, Revolution history and the Turkish Language.

ACCOUNTING AND TAX APPLICATIONS PROGRAM COURSES

Accounting and Tax Applications Program 1st Year Courses

1st Semester (Fall Semester) Courses				
Course Code	Course Name	Class Hours		Faculty Members Teaching the Course
		Theoretical	APPLICATION	
AIIT101	ATATURK'S PRINCIPLES AND REVOLUTION HISTORY I	2	0	Instructor Adnan GELMEZ
TD101	TURKISH LANGUAGE I	2	0	Assoc. Prof. Dr. Alper AY
TMVU101	GENERAL ACCOUNTING I	4	1	Lecturer Ahmet KOÇ
TMVU103	GENERAL BUSINESS	3	0	Dr. Lecturer Özgür KOÇBULUT
TMVU105	MICROECONOMY	2	0	Dr. Lecturer Özgür KOÇBULUT
TMVU107	BASIC LAW	3	0	Lecturer Ahmet ALPAT
TMVU109	COMMERCIAL MATHEMATICS	1	1	Lecturer Ergün SELCUK
ENF100	INFORMATION TECHNOLOGIES AND OFFICE SOFTWARE	2	0	Lecturer Erdem KANIŞLI
ING101	English I	2	0	Instructor Anıl SAGLAM

Accounting and Tax Applications Program 2nd Year Courses

3rd Semester (Fall Semester) Courses				
Course Code	Course Name	Class Hours		Faculty Members Teaching the Course
		Theoretical	APPLICATION	
TMVU201	E-ACCOUNTING APPLICATIONS I	2	2	Lecturer Ahmet KOÇ
TMVU201	COST ACCOUNTING	3	0	Lecturer Ahmet KOÇ
TMVU201	FINANCIAL MANAGEMENT	3	0	Lecturer Erdem KANIŞLI
TMVU201	TAX LAW	3	0	Dr. Lecturer Özgür KOÇBULUT
3RD SEMESTER ELECTIVE COURSES				
ELECTIVE GROUP I	ELECTIVE COURSE I	3	0	
	ELECTIVE COURSE II	3	0	
	ELECTIVE COURSE III	3	0	
3RD SEMESTER ELECTIVE COURSES				
TMVU231	LABOR AND SOCIAL SECURITY LAW	3	0	
TMVU233	PUBLIC FINANCE	3	0	
TMVU235	FOREIGN TRADE TRANSACTIONS	3	0	Lecturer Ahmet ALPAT
TMVU237	ENTREPRENEURSHIP	3	0	
TMVU239	ACCOUNTING AUDIT	3	0	Lecturer Ergün SELCUK
TMVU241	ACCOUNTING STANDARDS	3	0	
TMVU243	NEW APPLICATIONS IN ACCOUNTING	3	0	
TMVU245	BANKING AND INSURANCE ACCOUNTING	3	0	
TMVU247	CONSTRUCTION ACCOUNTING	3	0	
TMVU249	CURRENT ECONOMIC EVENTS	3	0	
TMVU251	E-COMMERCE	3	0	Lecturer Ergün SELCUK

TMVU253	RESEARCH METHODS AND TECHNIQUES	3	0	
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COURSES AND PROGRAM COMPETENCIES

1st Year Fall Semester Courses

Course Code	Course Name	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	P21	P22
AİTT101	ATATURK'S FIRST AND																						5
TD101	TURKISH LANGUAGE I							4										4			3		5
TMVU101	GENERAL ACCOUNTING I	5	5	3		3	3						3				3			3			
TMVU103	GENERAL BUSINESS						2	5									3						
TMVU105	MICROECONOMY					5		3									3						
TMVU107	BASIC LAW						5					3											
TMVU109	COMMERCIAL MATHEMATICS							2	5	2													
ENF100	INFORMATION AND COMMUNICATION		3										3			5				3			
D0000140	English I																	5					5

2nd Grade Fall Semester Courses

Course Code	Course Name	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	P21	P22
TMVU201	E-ACCOUNTING APPLICATIONS I	4	5										4		5						3		
TMVU203	COST ACCOUNTING	3	3					2	5														
TMVU205	FINANCIAL MANAGEMENT				3			5									2						
TMVU207	TAX LAW						3			5													
ELECTIVE COURSES																							
TMVU235	FOREIGN TRADE		2					2			5	3											
TMVU239	ACCOUNTING AUDIT	3	5	3												3		3	3				
TMVU251	E-COMMERCE										5	3			3								

COURSE PROGRAMS
First Grade Fall Term Weekly Course Schedule

	Monday	Tuesday	Wednesday	Thursday	Friday
08:30 09:15	Independent Learning	Independent Learning	Independent Learning	Independent Learning	Independent Learning
09:30 10:15	GENERAL ACCOUNTING I (Lecturer Ahmet KOÇ)	GENERAL BUSINESS (Assistant Professor) (Ozgur KOÇBULUT)	Independent Learning	Independent Learning	Independent Learning
10:30 11:15	GENERAL ACCOUNTING I (Lecturer Ahmet KOÇ)	GENERAL BUSINESS (Assistant Professor) (Ozgur KOÇBULUT)	BASIC LAW (Lecturer Ahmet ALPAT)	GENERAL ACCOUNTING I (Lecturer Ahmet KOÇ)	Independent Learning
11:30 12:15	GENERAL ACCOUNTING I (Lecturer Ahmet KOÇ)	GENERAL BUSINESS (Assistant Professor) (Ozgur KOÇBULUT)	BASIC LAW (Lecturer Ahmet ALPAT)	GENERAL ACCOUNTING I (Lecturer Ahmet KOÇ)	Independent Learning
1:15 PM 14:00	Independent Learning	ATATURK'S FIRST REVOLUTION HISTORY II (Lecturer Adnan GELMEZ)	IT TECHNOLOGIES AND OFFICE SOFTWARE (Lecturer Erdem KANIŞLI)	TURKISH LANGUAGE II (Assoc. Prof. Dr. Alper AY)	Independent Learning
14:15 15:00	Independent Learning	ATATURK'S FIRST REVOLUTION HISTORY II (Lecturer Adnan GELMEZ)	IT TECHNOLOGIES AND OFFICE SOFTWARE (Lecturer Erdem KANIŞLI)	TURKISH LANGUAGE II (Assoc. Prof. Dr. Alper AY)	Independent Learning
15:15 16:00	Independent Learning	COMMERCIAL MATHEMATICS (Lecturer Ergün SELCUK)	MICROECONOMY (Assistant Professor) Ozgur Kocbulut	English I (Lecturer Dr. Anıl MÜTEVELLİOĞLU)	Independent Learning
16:15 17:00	Independent Learning	COMMERCIAL MATHEMATICS (Lecturer Ergün SELCUK)	MICROECONOMY (Assistant Professor) (Ozgur KOÇBULUT)	English I (Lecturer Dr. Anıl MÜTEVELLİOĞLU)	Independent Learning

of the first semester of the first year, September 15, 2025, to September 19, 2026, is orientation week. During orientation week, students' orientation will be conducted within the framework of the following topics.

- Introduction of the university's layout plan
- Detailed information on visiting service buildings such as libraries, cafeterias, social facilities, etc. and how to benefit from these services.
- Introducing the vocational school building where education is provided
- Introduction of the program studied
- Information about student clubs
- Information about the Education-Training and Examination Regulation

- Introduction of student exchange programs (Erasmus , Farabi, Mevlana Exchange programs)
- Double Major-Minor Education and Vertical Transfer Exam

Second Grade Fall Term Weekly Course Schedule

	Monday	Tuesday	Wednesday	Thursday	Friday
08:30 09:15	Independent Learning	Independent Learning	Independent Learning	Independent Learning	Independent Learning
09:30 10:15	FOREIGN TRADE BUSINESS (Lecturer Ahmet ALPAT)	Independent Learning	FINANCIAL MANAGEMENT (Lecturer Erdem KANIŞLI)	Independent Learning	ACCOUNTING AUDIT (Lecturer Ergün SELCUK)
10:30 11:15	FOREIGN TRADE BUSINESS (Lecturer Ahmet ALPAT)	Independent Learning	FINANCIAL MANAGEMENT (Lecturer Erdem KANIŞLI)	Independent Learning	ACCOUNTING AUDIT (Lecturer Ergün SELCUK)
11:30 12:15	FOREIGN TRADE BUSINESS (Lecturer Ahmet ALPAT)	Independent Learning	FINANCIAL MANAGEMENT (Lecturer Erdem KANIŞLI)	Independent Learning	ACCOUNTING AUDIT (Lecturer Ergün SELCUK)
1:15 PM 14:00	TAX LAW (Assistant Professor) (Ozgur KOÇBULUT)	Independent Learning	COST ACCOUNTING (Lecturer Ahmet KOÇ)	E-ACCOUNTING APPLICATIONS I (Lecturer Ahmet KOÇ)	E-COMMERCE (Lecturer Ergün SELCUK)
14:15 15:00	TAX LAW (Assistant Professor) (Ozgur KOÇBULUT)	Independent Learning	COST ACCOUNTING (Lecturer Ahmet KOÇ)	E-ACCOUNTING APPLICATIONS I (Lecturer Ahmet KOÇ)	E-COMMERCE (Lecturer Ergün SELCUK)
15:15 16:00	TAX LAW (Assistant Professor) (Ozgur KOÇBULUT)	Independent Learning	COST ACCOUNTING (Lecturer Ahmet KOÇ)	E-ACCOUNTING APPLICATIONS I (Lecturer Ahmet KOÇ)	E-COMMERCE (Lecturer Ergün SELCUK)
16:15 17:00	Independent Learning	Independent Learning	Independent Learning	E-ACCOUNTING APPLICATIONS I (Lecturer Ahmet KOÇ)	Independent Learning

1st Grade Fall Semester Lesson Plans

AİİT101 Atatürk's Principles and Revolution History

Instructor	Instructor Adnan GELMEZ
Room Number	Turhal Vocational School Administrative Building 2nd Floor - Ext.: 4006
Office Hours	Tuesday: 10:30 - 12:15
Email	adnan.gelmez@gop.edu.tr
Class Time	Tuesday: 1:15 PM - 3:00 PM
Classroom	Distance Learning
Purpose of the Course	In order to understand the conditions and characteristics of the founding of the Republic of Turkey, to make students comprehend the conditions that compelled the Turkish nation to wage the War of Independence, the conditions and principles under which the War of Independence took place, and the principles upon which the state was founded; thus, to raise individuals who know the founding philosophy of the state and respect the fundamental values of the state and nation.
Subject and Related Achievements	Orientation Week
	The aim and resources of the course, Atatürk's Principles and Basic Concepts Related to the Revolution Course and the Principle of Revolutionism
	In the Atatürk's Principles and History of Revolution-I course, students will understand that the reasons for the formation of the Turkish Revolution, how it developed, and the principles on which it is based will be explained and introduced.
	Knows what resources to use in the Atatürk Principles and History of Turkish Revolution-I course.
	Understands what the concept of revolution means.
	Knows what the concept of revolution means.
	Define the concept of revolution.
	Understands what the concepts of Evolution/Development mean.
	Knows what the concepts of Islahat/Reform mean.
	He knows what the concept of rebellion means.
	Define the concept of coup.
	Gets an idea about the stages of revolutionary movements.
	Explain the development stages and characteristics of the Turkish Revolution.
	Explain the determining factors that emerged in the formation of Atatürk's Revolutions.
	Understands the importance, characteristics and necessity of the principle of "revolutionism", one of the six fundamental principles of the Republic.
	Internal Causes of Ottoman Decline
	He knows what the problems in state administration were, which was one of the most important reasons for the decline of the Ottoman Empire.
	Explain how and to what extent these problems affect the decline of the state.
	Understands the territorial system of the Ottoman Empire and the economic system based on this territorial system.
	It can analytically evaluate the effects of disruptions in the economic system on the decline of the state.
Knows the characteristics of the education system of the Ottoman Empire and how the system works.	
It can explain what kind of problems the deterioration in the education system causes and its important effects on the decline of the state.	
External Causes of Ottoman Decline	
Knows when colonialism, which caused the decline of the Ottoman Empire, emerged and how it developed.	
Explain how and under what conditions the Industrial Revolution emerged and how it affected the decline of the Ottoman Empire.	

He knows what the concept of “imperialism” means and what the ambitions of the Western states were over the Ottoman Empire.
“Eastern Question” means and can analytically evaluate the projects of Western states to share the Ottoman Empire in the light of this concept.
Fundamental Concepts of the Contemporary World
Evaluate how the philosophy of Enlightenment emerged, its characteristics, and the effects of the Renaissance and Reformation movements on the age of enlightenment.
Define the dictionary meanings of the concepts of democracy, secularism, nationalism, liberalism and socialism, which originate from the French Revolution.
Understands how these concepts were included in the "Declaration of the Rights of Man and Citizen " published by the French National Assembly after the French Revolution in 1789 .
Renovation Movements in the Ottoman Empire
Explain the modernization movements carried out during the Tulip Era (after 1718).
Explain the innovations made during the reign of Selim III.
Explain the modernization movements carried out during the reign of Mahmud II.
Renovation Movements in the Ottoman Empire
Knows when, under what conditions and why the Tanzimat and Islahat Edicts were published.
Understands the scope and importance of the Tanzimat and Islahat Edicts.
Explain in which areas reforms were made following the Tanzimat and Islahat Edicts.
It may explain why the goals intended to be achieved by these edicts were not achieved.
Knows how the New Ottomans movement emerged, its main representatives, and their contributions to Ottoman political life.
Explain the conditions under which the Ottoman Empire's first constitution, the Kanun-ı Esasi, was accepted and the political developments that took place during the First Constitutional Era.
Knows how and when the First Constitutional Monarchy period ended.
MIDTERM EXAM
Intellectual Movements in the Last Period of the Ottoman Empire
The political atmosphere of the reign of Abdulhamid II can explain the domestic and foreign political developments that took place during this period.
Understands the conditions under which the "Pan-Islamism" movement emerged during the reign of Abdulhamid II and how this ideology was utilized.
Explain the reforms carried out during the reign of Abdulhamid II.
He knows how the “Young Turks and Union and Progress” movement emerged.
It can explain the scope of the “Ottomanism” political movement adopted by the Committee of Union and Progress and the conditions under which it emerged.
Explain the ideological movement and characteristics of "Turkism" that began to be adopted after the declaration of the Second Constitutional Monarchy.
Knows the ideological movement of “Westernism” and its characteristics.
The Fall of the Ottoman Empire
Explain when and how the Tripoli War began and what the consequences of the war were.
He knows when and how the First and Second Balkan Wars took place and understands what their results were.
Explain the reasons for the outbreak of the First World War.
He knows the Ottoman Empire's search for alliances before the First World War, how and in which bloc it entered the war.
Understands the fronts on which World War I took place and the developments that took place on these fronts.
It can explain how the Armenian issue arose in connection with the Caucasus Front, why the state decided on deportation (forced migration), and under what conditions the forced migration was carried out.

		The Fall of the Ottoman Empire	
		Knows when and how World War I ended.	
		He knows the agreements signed at the end of the war.	
		Explain the scope and importance of the Armistice of Mudros signed with the Ottoman Empire at the end of the war.	
		Knows how the Armistice of Mudros was implemented and which regions of the Ottoman Empire were occupied by the Allied Powers.	
		Understands the separatist activities of Greeks, Armenians and Jews in the country and the organizations they established after the Armistice.	
		War of Independence	
		It can explain the liberation solutions considered to eliminate the occupations that began following the Armistice of Mudros and to save the country.	
		He/she can evaluate the basis of those who defend the pacifist and mandated view, which is considered as one of the solutions for salvation.	
		It can explain which National Societies were founded by those who advocated the struggle for regional liberation, where they were founded, and for what purposes.	
		Kuva-yı Milliye) were formed and their characteristics.	
		War of Independence	
		Understands the purpose for which Mustafa Kemal Pasha was sent to Anatolia and his first activities in Samsun.	
		The Havza Circular, published at the beginning of the organization period through congresses, can explain the scope and importance of the Amasya Circular.	
		Explain the decisions and importance of the Erzurum and Sivas Congresses.	
		War of Independence	
		the last Ottoman Parliament convened and the events that took place in the parliament.	
		how the National Pact, adopted by the last Ottoman Parliament , was prepared, what it included, and its importance for Turkish history.	
		/she understands the reactions that emerged after the acceptance of the National Pact /hy Istanbul was occupied .	
		War of Independence	
		Knows when and under what conditions the First Grand National Assembly was opened.	
		Understands the first decisions taken by the First Grand National Assembly and the importance of these decisions.	
		Explain the characteristics of the First Grand National Assembly.	
Week-Date		Course Topics	Relevant Program Qualification
1	September 15, 2025 - September 19, 2025	Purpose and resources of the course are the principle of revolutionaryism . Revolution , revolution, evolution/evolution, reform, rebellion, coup, Atatürk's principle of revolutionaryism and the characteristics of the Turkish Revolution.	PY22
2	September 22, 2025- September 26, 2025	Internal reasons for the decline of the Ottomans : problems in state administration, education, economy, and public morality.	PY22
3	September 29, 2025 - October 3, 2025	External causes of the decline of the Ottomans : colonialism, the Industrial Revolution and imperialism, the ambitions of Western powers over the Ottoman Empire, the Eastern Question, and projects to share the Ottoman Empire.	PY22
4	06.10.2025-10.10.1025	Fundamental concepts of the contemporary world : Enlightenment, democracy, secularism, nationalism, liberalism, socialism.	PY22
5	October 13, 2025 - October 17, 2025	Modernization movements in the Ottoman Empire: Tulip Era, Innovations of Selim III and Mahmud II.	PY22
6	October 20, 2025- October 24, 2025	Modernization movements in the Ottoman Empire : Tanzimat and Islahat Period innovations, Young Ottomans, Constitutional Monarchy movements.	PY22
7	October 27, 2025- October 31, 2025	Intellectual movements in the last period of the Ottoman Empire: Westernism, Ottomanism, Islamism, Turkism.	PY22
8	November 3, 2025 - November 7, 2025	of the Ottoman Empire : the Tripoli and Balkan Wars, World War I, the Armenian issue	PY2

TD101 Turkish Language I

Faculty Member	Assoc. Prof. Dr. Alper AY
Room Number	
Office Hours	
Email	alper.ay40@gop.edu.tr
Class Time	Thursday 1:15 PM - 3:00 PM
Classroom	Distance Learning
Purpose of the Course	Turkish Language courses aim to help students at higher education level express themselves accurately and effectively, and to use Turkish consciously and beautifully, while being aware of the rules of the language.
Subject and Related Achievements	Basic concepts
	Knows the basic concepts of the course
	The aim and resources of the course. The concept of language and the place of Turkish among world languages
	Knows the resources to be taught in the Turkish Language I course and the books that can be used as supplements to this course.
	Gains knowledge about the concept of language through different definitions .
	Makes evaluations on the similarities and differences between language definitions. the features of the language .
	Realizes the importance of language in communication .
	Knows the different aspects of language communication from other forms of communication .
	general information about existing languages in the world .
	Gains knowledge about the place of Turkish among world languages .
	Languages in Terms of Structure and Origin
	Gains knowledge about language groups in the world .
	Learn how languages are classified in terms of origin and the formation of language families .
	to which language family Turkish belongs .
	the structural features of languages .
	the structural features of Turkish .
	Language-Culture Relationship, the Place of Language in Social Life
	Realizes the relationship between language and family .
	Realizes the relationship between language and society .
	Gains knowledge about the concept of culture .
	the relationship between language and culture .
	Realizes the importance of language in terms of social life .
	Punctuation
	attention and care to the correct use of punctuation marks .
	Notices punctuation errors in texts .
	of using punctuation marks correctly in written communication.
	Spelling Rules
Reinforces knowledge of spelling rules .	
attention to the spelling of suffixes and conjunctions .	
attention to the use of uppercase and lowercase letters and the writing of numbers when writing text .	
the rules of vowel and consonant harmony in words .	
the features of combined or separate spelling of words .	
Meaning in Words and Sentences	
the relationship between words and meaning .	
Knows the literal, connotative and figurative meanings of words .	
attention to the similarities and differences in meaning between words .	
aware that words may have different meanings within the text .	
	sentences according to their meanings .

Can recognize sentences that are close in meaning or contradictory in a text.
the importance of creating clear and understandable sentences in written expression .
Narrative Techniques
the narrative techniques .
the importance of using correct narrative techniques .
Becomes aware that using appropriate expression methods in written expression will enable more effective communication.
Official Correspondence
Obtains information about official correspondence types such as petitions, minutes, decisions and reports.
to write correspondence types such as petitions, minutes, decisions and reports .
the points to be considered in petition writing .
the differences between types of correspondence such as petition, minutes and reports .
Official Correspondence
about types of correspondence such as business letters and resumes .
the rules to be considered in writing business letters and CVs .
how to prepare correspondence with official institutions .
Auxiliary Elements in a Sentence
Have knowledge about the elements of the sentence .
Recognizes the auxiliary elements of the sentence such as definite object, indefinite object, indirect object, adverbial object in the sentence.
Explains the type of objects and their usage in sentences .
Finds auxiliary elements such as indirect objects and adverbial complements in sentence analysis. Knows the functions of these elements in sentences.
Basic Elements in a Sentence
Have knowledge about the structure and basic elements of the sentence .
what elements a sentence consists of .
Knows the characteristics of the predicate. Realizes which words and word groups can be predicates in a sentence.
Knows the subject and the characteristics of the subject in a sentence. Understands which words and word groups can be subjects.
Aware of the elements that make up the sentence and their relationships with each other It is possible .
Language Errors, Language Errors at the Word Level
Recognizes the errors in expression resulting from the use of unnecessary words and synonyms.
Expression caused by words used in the wrong sense or in the wrong place his disorders .
attention to the use of frequently confused words .
careful not to use words that have broken structures and do not comply with the rules of the language .
Language Errors, Sentence Level Language Errors
He/she notices the expression errors caused by sentences lacking a subject and a predicate in their structure.
Understands the expression errors in sentences lacking complements and objects .
Can detect expression flaws based on subject and verb inconsistency and explain their reasons.
Understands the importance of noticing language errors in written expression and knows that one must be careful not to make these mistakes.

Week- Date		Course Topics	Relevant Program Qualification
1	September 15, 2025 - September 19, 2025	Orientation Week	
2	September 22, 2025- September 26, 2025	Basic Concepts	PY 17, PY 20, PY 22
3	September 29, 2025 - October 3, 2025	The aim and resources of the course . The concept of language and the place of Turkish among the world languages.	PY 17, PY 20, PY 22
4	06.10.2025-10.10.1025	Languages in Terms of Structure and Origin	PY 17, PY 20, PY 22
5	October 13, 2025 - October 17, 2025	Language-Culture Relationship, the Place of Language in Social Life	PY 17, PY 20, PY 22
6	October 20, 2025- October 24, 2025	Punctuation	PY 17, PY 20, PY 22
7	October 27, 2025- October 31, 2025	Spelling Rules	PY 17, PY 20, PY 22
8	November 3, 2025 - November 7, 2025	Meaning in Words and Sentences	PY 17, PY 20, PY 22
	08.11.2025-16.11.2025	Midterm exam	
9	November 17, 2025- November 21, 2025	Narrative Techniques	PY 17, PY 20, PY 22
10	November 24, 2025- November 28, 2025	Official Correspondence	PY 17, PY 20, PY 22
11	01.12.2025-05.12.2025	Official Correspondence	PY 17, PY 20, PY 22
12	08.12.2025-12.12.2025	Auxiliary Elements in a Sentence	PY 17, PY 20, PY 22
13	December 15, 2025- December 19, 2025	Basic Elements in a Sentence	PY 17, PY 20, PY 22
14	December 22, 2025- December 26, 2025	Language Errors, Language Errors at the Word Level Language Errors, Sentence Level Language Errors	PY 17, PY 20, PY 22
	December 29, 2025 - January 8, 2026	End-of-term exam	
	January 13, 2026- January 21, 2026	Make-up exam	
Evaluation		This course will be graded using a multiple-choice midterm exam and a final exam, based on the reference book. The midterm exam contributes 40% of the grade point average, while the final exam contributes 60%. The passing grade is 60 out of 100.	

<p>Sample Questions</p>	<p>1. Which of the following is not a feature of Turkish ? A) famous harmonies . B) a question tag . C) Adjectives come before nouns. D) Words are twisted is derived. E) a plural suffix .</p> <p>2. In which of the following sentences is the comma used differently than in the others? A) No one's desires or whims bind me. B) His novels, stories and style were attractive. C) newspapers and magazines here . D) A friend is revealed in bad times . E) our photocopies and lecture notes ?</p> <p>are three things that are difficult in life ()Keeping a secret()Forgetting a wound()Using free time() Which of the following punctuation marks should be used in the places indicated in parentheses above? A)(:)(.) (.)B):() (;)(. (...)C) (;)(.) (.)D)(.) (.) (.)E) (.) (;) (;) (...)</p> <p>4. Which of the following sentences contains a spelling mistake ? A) you were going to say something too . B) I never really thought about leaving here . C) dinner tonight . D) when this crowd is finished ! E) nothing like this in the scribbles of the article .</p> <p>5. Which of the following sentences contains a spelling mistake ? A) TDK's Turkish Language Development Meeting was held yesterday. B) At the end of the second day, we had earned 100 lira. C) his last novel in 1985 . D) Discussions about purchasing new aircraft at THY have also ended . E) During that crisis, we also had to sell our apartment on the second floor .</p>
<p>Answer Key</p>	<p>1.D 2.D 3.A 4.B 5.B</p>
<p>Source book</p>	<p> Prof. Dr. Hanifi Vural, Turkish Language, Taşhan Book, Tokat , 2012.</p>
<p>Supplementary Resources and Reading List</p>	<p>1.Prof. Dr. Muharrem Ergin, Turkish Grammar, Bayrak Publications, Istanbul , 1999. 2.Prof. Dr. Tahsin Banguoğlu , Turkish Grammar, TDK Publications, Ankara, 1998. 3. Prof. Dr. Mustafa Özkan et al.; Turkish Language Written and Oral Expression in Higher Education, Filiz Bookstore, Istanbul, 2006. 4. Prof. Dr. Mehmet Kaplan, Language and Culture, Dergah Publications, Istanbul, 2011. 5. Ertem, Rekin-İsa Kocakaplan , Turkish Language and Composition in Universities 6. Serdar Odacı et al., Language and Expression for Universities, Palet Publishing, Konya , 2009. 7.“Turkish Dictionary ”, TDK Publications, Ankara, 2 013. 8.“Spelling Guide ”, TDK Publications, Ankara, 2012.</p>

T MVU101 General Accounting I

Faculty Member	Lecturer Ahmet KOÇ
Room Number	I-17
Office Hours	Tuesday 1:00 PM - 3:00 PM
Email	ahmet.koc@gop.edu.tr
Class Time	Monday 9:30-12:15, Thursday 10:30-12:15
Classroom	D22
Purpose of the Course	The aim is to introduce students to the uniform accounting system applied in businesses, to teach how to prepare financial statements requested by public institutions, and to explain generally accepted accounting principles.
Subject and Related Achievements	Basic concepts of accounting, classification of merchants, books that first class merchants must keep
	Has knowledge of basic accounting concepts.
	He knows which books the merchants will keep according to the classes they belong to.
	Documents used in Accounting Records
	V. Knows the function of documents issued in the U.K. in the recording environment and can edit these documents.
	the Turkish Commercial Code in the recording environment and can edit these documents.
	Balance sheet, Concept of Account, Terms related to accounts, classification of accounts, rules of operation of accounts
	Knows the function of accounts in accounting.
	Can prepare financial statements.
	Recording Methods of Financial Transactions, Accounting Process and Recording Stages
	Knows the recording methods in accounting.
	He/she knows where, when and in what order to carry out the transactions that occur in an accounting period in a business.
	Uniform Chart of Accounts, Current Asset Accounts, Liquid Assets
	Knows and implements the uniform plan.
	Knows the function of the accounts in the uniform chart of accounts and can record in the relevant accounts.
	Stock Values
	Identifies the accounts in the liquid assets group. Can record intra-period and period-end transactions related to the accounts in this group.
	Securities
	Securities may record the securities in the relevant accounts.
	Trade Receivables, Other Receivables
	Knows the difference between commercial receivables and other receivables. Can record them in relevant accounts.
	Stocks
	Recognizes accounts included in the inventory group. Can make accounting records related to inventory movements.
	Stocks
	accounts included in the inventory group . Can create accounting records related to inventory movements.
	Expenses and income accruals for future months, other current assets
	Knows prepaid expenses and accrued and future revenues and can make the necessary records.
Can make offset records related to VAT accounts.	
Fixed assets, trade receivables, other receivables	
Can distinguish between short and long term trade receivables and other receivables.	
Financial Fixed Assets	
Knows the securities purchased for long-term investment purposes and can make the necessary accounting records regarding the securities.	
Tangible Fixed Assets	
Knows the function of tangible fixed assets in the business and the accounting of purchase transactions.	

		Performs calculations and records regarding depreciation and sales transactions on tangible fixed assets.	
		Intangible Fixed Assets	
		Knows the functions of intangible fixed assets in terms of the business and can make accounting records for intangible fixed assets.	
Week Date		Course Topics	Related Program Qualification
1	September 15, 2025 - September 19, 2025	Orientation week	
2	September 22, 2025- September 26, 2025	concepts related to accounting (definition and functions of accounting), classification of merchants, books that first class merchants must keep (journal, general ledger, inventory and balance sheet)	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16
3	September 29, 2025 - October 3, 2025	Documents Used in Accounting Records Documents issued in the V. U.K. (Delivery notes, invoices, expense slips, self-employment receipts, producer receipts, retail sales receipts, etc.)	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16
4	06.10.2025-10.10.1025	Documents Used in Accounting Records Documents issued under the Turkish Commercial Code (bonds, bills, checks, securities) Other Documents (Receipts, accounting slips, etc.)	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16
5	October 13, 2025 - October 17, 2025	Basic Financial Statements Concept of Balance Sheet, Basic Balance Sheet Equation, Concept of Account, Terms related to accounts, classification of accounts, rules of operation of accounts	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16
6	October 20, 2025- October 24, 2025	Financial transactions recording methods, double-entry recording method, accounting process and recording stages (preparing the beginning of the period balance sheet, journal and general ledger records, preparing the general temporary balance sheet, end of period inventory transactions, final balance sheet, preparing the end of period balance sheet and income statement, closing record)	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16
7	October 27, 2025- October 31, 2025	Uniform Chart of Accounts (Account Classes) Liquid Assets (Intra-period operations of accounts in the group, end-of-period inventory records) Securities (Intra-period operations of accounts in the group, end-of-period inventory records)	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16
8	November 3, 2025 - November 7, 2025	Trade Receivables (Intra-period operations of accounts in the Group, end-of-period inventory records), Other Receivables (Intra-period operations of accounts in the Group, end-of-period inventory records)	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16
	08.11.2025-16.11.2025	Midterm Exam	
9	November 17, 2025- November 21, 2025	Stocks (Purchase of goods, purchase expenses, returns, purchases discounts , methods related to sales transactions , continuous offset method, periodic inventory method related to sales transactions, sales returns, sales discounts , order advances given)	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16
10	November 24, 2025- November 28, 2025	Expenses and income accruals for future months, other current assets (expenses and income accruals for future months, VAT accounts and month-end offsetting entries) Fixed Assets, Trade Receivables, Other Receivables, Financial Fixed Assets	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16
11	01.12.2025-05.12.2025	Tangible fixed assets (purchase transactions related to tangible fixed assets in the Group, depreciation of tangible fixed assets, sales transactions of tangible fixed assets)	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16
12	08.12.2025-12.12.2025	Intangible fixed assets (period and period-end inventory records of intangible fixed assets in the Group)	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16

13	December 15, 2025- December 19, 2025	MONOGRAPHY (Application covering the beginning, mid-term and end-of-term transactions of the business)	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16																																																																																				
14	December 22, 2025- December 26, 2025	MONOGRAPHY (Application covering the beginning, mid-term and end-of-term transactions of the business)	PY 1, PY 2, PY 3, PY 5 PY 6, PY 12, PY 16																																																																																				
	December 29, 2025 - January 8, 2026	Final Exam																																																																																					
	January 13, 2026- January 21, 2026	Supplemental Exam																																																																																					
Evaluation	This course will be assessed through a midterm exam, a quiz, and a final exam, each consisting of either standard or test questions based on the textbooks and the topics covered in the course. The midterm exam contributes 20% to the grade point average , the quiz 20%, and the final exam 60%. The passing grade is 60 out of 100.																																																																																						
Sample Questions	<p>S.1YILMAZ Ticaret started business on January 1, 2019, with the following values. Prepare the starting balance sheet and make the opening entry in the journal.</p> <p>CASE : 50,000 VEHICLES: 200,000 BANKS : 80,000 FIXTURES: 10,000 SHARES : 20,000</p> <p>Q.2 On January 5, 2019, the company purchased goods worth 60,000 TL from the seller, Hasan KARA , and VAT was calculated at 10,800 TL. 20,800 TL of the invoice amount was paid in advance, and a check was issued for the remaining amount.</p>																																																																																						
Answer Key	<p>C.1</p> <table border="1"> <thead> <tr> <th colspan="4">Aktif YILMAZ Ticaretin 01.01.2019 Tarihli işe başlama bilançosu Pasif</th> </tr> </thead> <tbody> <tr> <td>KASA</td> <td>50.000</td> <td>SERMAYE</td> <td>360.000</td> </tr> <tr> <td>BANKALAR</td> <td>80.000</td> <td></td> <td></td> </tr> <tr> <td>HİSSE SENETLERİ</td> <td>20.000</td> <td></td> <td></td> </tr> <tr> <td>TAŞITLAR</td> <td>200.000</td> <td></td> <td></td> </tr> <tr> <td>DEMİRBAŞLAR</td> <td>10.000</td> <td></td> <td></td> </tr> <tr> <td></td> <td>360.000</td> <td></td> <td>360.000</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="4">01.01.2019</th> </tr> </thead> <tbody> <tr> <td>100 KASA HS.</td> <td></td> <td>50.000</td> <td></td> </tr> <tr> <td>102 BANKALAR HS.</td> <td></td> <td>80.000</td> <td></td> </tr> <tr> <td>110 HİSSE SENT. HS.</td> <td></td> <td>20.000</td> <td></td> </tr> <tr> <td>252 BİNALAR HS</td> <td></td> <td>200.000</td> <td></td> </tr> <tr> <td>255 DEMİRBAŞLAR HS</td> <td></td> <td>10.000</td> <td></td> </tr> <tr> <td>500 SERMAYE HS</td> <td></td> <td></td> <td>360.000</td> </tr> <tr> <td colspan="4">Açılış Kaydı</td> </tr> </tbody> </table> <p>C.2</p> <table border="1"> <thead> <tr> <th colspan="4">05.01.2019</th> </tr> </thead> <tbody> <tr> <td>153 TİCARİ MAL HS</td> <td></td> <td>60.000</td> <td></td> </tr> <tr> <td>191 İNDİRİLECEK KDV HS</td> <td></td> <td>10.800</td> <td></td> </tr> <tr> <td>100 KASA HS</td> <td></td> <td></td> <td>20.800</td> </tr> <tr> <td>103 VER.ÇEK VE ÖD. EMİR HS</td> <td></td> <td></td> <td>50.000</td> </tr> <tr> <td colspan="4">Mal alışı</td> </tr> </tbody> </table>		Aktif YILMAZ Ticaretin 01.01.2019 Tarihli işe başlama bilançosu Pasif				KASA	50.000	SERMAYE	360.000	BANKALAR	80.000			HİSSE SENETLERİ	20.000			TAŞITLAR	200.000			DEMİRBAŞLAR	10.000				360.000		360.000	01.01.2019				100 KASA HS.		50.000		102 BANKALAR HS.		80.000		110 HİSSE SENT. HS.		20.000		252 BİNALAR HS		200.000		255 DEMİRBAŞLAR HS		10.000		500 SERMAYE HS			360.000	Açılış Kaydı				05.01.2019				153 TİCARİ MAL HS		60.000		191 İNDİRİLECEK KDV HS		10.800		100 KASA HS			20.800	103 VER.ÇEK VE ÖD. EMİR HS			50.000	Mal alışı				
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Source book	Author/Editor: Prof. Dr. Ferhat SAYIM, (2024). General Accounting Seçkin Publishing																																																																																						

		
Supporting Resources	Author/Editor: Orhan SEVİLENGÜL, General Accounting, Gazi Bookstore	

TMVU103 General Business

Faculty Member	Dr. Lecturer Özgür KOÇBULUT	
Room Number	I-06	
Office Hours	Thursday 10:00-12:00	
Email	ozgur.kocbulut@gop.edu.tr	
Class Time	Tuesday: 09:30-12:15	
Classroom	D13	
Purpose of the Course	The basic concepts of business management, the emergence and development of business management are explained; it is aimed to understand management skills and functions and to increase students' knowledge and understanding on these subjects.	
Subject and Related Achievements	Ability to explain basic concepts related to business administration	
	Basic concepts of business and management	
	Ability to distinguish basic concepts	
	To be able to explain the historical development process of businesses	
	Ability to define the classical management approach	
	To be able to define the neo-classical management approach	
	To be able to explain the historical development process of businesses	
	Ability to define modern and post-modern management approaches	
	To be able to explain the emergence and development of business science	
	Ability to determine internal and external environmental factors of businesses	
	Ability to explain the internal environmental factors of the business	
	Ability to explain the external environmental factors of the business	
	Understanding the logic of open and closed systems	
	Understanding and understanding business functions	
	Ability to make basic definitions of business functions	
	Understanding and grasping the management function	
	Understanding the functions of a function	
	To be able to explain the types of functions	
	Understanding its importance to business	
	Understanding and comprehending the production function	
	Understanding the functions of a function	
	To be able to explain the types of functions	
	Understanding its importance to business	
	Understanding and comprehending the finance function	
	Understanding the functions of a function	
	To be able to explain the types of functions	
	Understanding its importance to business	
	Understanding and grasping the marketing function	
	Understanding the functions of a function	
	To be able to explain the types of functions	
	Understanding its importance to business	
	Understanding and grasping the human resources function	
	Understanding the functions of a function	
	To be able to explain the types of functions	
Understanding its importance to business		
Understanding and comprehending the accounting function		
Understanding the functions of a function		
To be able to explain the types of functions		
Understanding its importance to business		
Understanding and understanding the research and development function		
Understanding the functions of a function		
To be able to explain the types of functions		
Understanding its importance to business		
Understanding and comprehending the public relations function		
Understanding the functions of a function		
To be able to explain the types of functions		
Understanding its importance to business		
Week	History	Course topics
		Relevant program

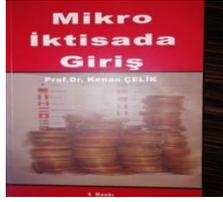
			qualification
1	September 15, 2025 - September 19, 2025	Orientation week	
2	September 22, 2025- September 26, 2025	Basic concepts of business administration, basic concepts of business and business administration, basic concepts	PY7-PY6-PY16
3	September 29, 2025 - October 3, 2025	Neo-classical management approach, classical management approach, historical development process of businesses, classical management approach, neo-classical management approach, modern and post-modern management approach, emergence and development of business science	PY7-PY6-PY16
4	06.10.2025-10.10.1025	Being able to determine the internal and external environmental factors of businesses, understanding the internal environmental factors of businesses, the external environmental factors of businesses, and the logic of open and closed systems.	PY7-PY6-PY16
5	October 13, 2025 - October 17, 2025	Ability to understand business functions, external environmental factors of the business, internal environmental factors of the business, open and closed system logic	PY7-PY6-PY16
6	October 20, 2025- October 24, 2025	Basic definitions of business functions, business functions	PY7-PY6-PY16
7	October 27, 2025- October 31, 2025	Management function, basic definitions of business functions	PY7-PY6-PY16
8	November 3, 2025 - November 7, 2025	Production function, functions of the function, types of functions, importance for the business	PY7-PY6-PY16
	08.11.2025-16.11.2025	Midterm exam	
9	November 17, 2025- November 21, 2025	Finance function, functions of the function, types of functions, importance for the business	PY7-PY6-PY16
10	November 24, 2025- November 28, 2025	Marketing function, functions of the function, types of functions, importance for the business	PY7-PY6-PY16
11	01.12.2025-05.12.2025	Human resources function, functions of the function, types of functions, importance for the business	PY7-PY6-PY16
12	08.12.2025-12.12.2025	Accounting function, functions of the function, types of functions, importance for the business	PY7-PY6-PY16
13	December 15, 2025- December 19, 2025	Research and development and Public Relations function, functions, types, importance for the business	PY7-PY6-PY16
14	December 22, 2025- December 26, 2025	Solution of sample questions with general review	PY7-PY6-PY16
	December 29, 2025 - January 8, 2026	End-of-term exam	
	January 13, 2026- January 21, 2026	Make-up exam	
Evaluation		This course will be assessed through a midterm exam, a homework assignment, and a final exam, each consisting of either standard or test questions based on the textbooks and the topics covered in the course. The midterm exam contributes 20% of the grade point average, the homework assignment 20%, and the final exam 60%. The passing grade is 60 out of 100.	
Sample questions			

Source book		Modern Business – Edip Örcü Dora Publishing
Supporting resources	Business Management – Tamer Koçel – Beta Publishing	

TMVU105 Microeconomics

Faculty Member	Dr. Lecturer Özgür KOÇBULUT
Room Number	I-06
Office Hours	Thursday: 10:00 - 12:00
Email	ozgur.kocbulut@gop.edu.tr
Class Time	Wednesday: 15:15 - 17:00
Classroom	D13
Purpose of the Course	To provide students with introductory knowledge of market economics and to develop their ability to analyze various economic approaches.
Subject and Related Achievements	The birth of economics, general information about economic concepts and theories
	Knows the science of economics.
	Knows economic systems and economic concepts.
	Have general knowledge about economic theories.
	Knows the concept of need, goods and services.
	The birth of economics, general information about economic concepts and theories
	Defines the factors of production
	Knows the classification of goods.
	Have knowledge about economic units and the concept of rationality.
	Alternative Cost and Production Possibilities Frontier
	Have knowledge about the law of scarcity.
	Understands the issue of alternative costs.
	Can draw the production possibilities frontier.
	Market, Perfect competition market, Imperfect competition market
	Understands economic systems and fundamental problems in the economy.
	Understands the concept of market.
	Learn the conditions of a perfect competition market.
	Understands the types of imperfectly competitive markets.
	Introduction to Price Theory: Demand
	Knows the concept of demand in economic terms.
	Understands the importance of demand in the formation of market prices.
	Knows the demand function and demand law . Can draw the demand curve.
	Understands the difference between quantity demanded and change in demand.
	Supply
	Knows the concept of supply in economic terms.
	Understands the importance of supply in the formation of market prices.
	Knows the supply function and the supply law. Can draw the supply curve.
	Formation of Market Price (Equilibrium Price)
	Understands the direct relationship between price formation and supply and demand in a perfectly competitive market.
	Demand elasticity
	Understands that the degree of change in the quantity demanded in case of a change in the price of the good is measured by the price elasticity coefficient of demand.
	Supply elasticity
Understands that the degree of change in the quantity supplied in case of a change in the price of the good is measured by the price elasticity coefficient of supply.	
Consumer Equilibrium	
Understands consumer equilibrium according to the cardinal approach	
Knows the principle of diminishing marginal utility.	
Consumer equilibrium according to the ordinal approach	
Knows indifference curves and budget lines .	
Can draw consumer equilibrium.	
Producer balance	
Have general information about producer balance.	
Producer balance	
The producer can draw his balance.	

Week- Date		Course Topics	Relevant Program Qualification
1	September 15, 2025 - September 19, 2025	Orientation week	
2	September 22, 2025- September 26, 2025	The birth of economics, general information about economic concepts and theories	PY5-PY7-PY16
3	September 29, 2025 - October 3, 2025	The birth of economics, general information about economic concepts and theories	PY5-PY7-PY16
4	06.10.2025-10.10.1025	Alternative Cost and Production Possibilities Frontier	PY5-PY7-PY16
5	October 13, 2025 - October 17, 2025	Market, Perfect competition market, Imperfect competition market	PY5-PY7-PY16
6	October 20, 2025-October 24, 2025	Introduction to Price Theory: Demand	PY5-PY7-PY16
7	October 27, 2025-October 31, 2025	Supply	PY5-PY7-PY16
8	November 3, 2025 - November 7, 2025	Formation of Market Price (Equilibrium Price)	PY5-PY7-PY16
	08.11.2025-16.11.2025	Midterm Exam	
9	November 17, 2025- November 21, 2025	Demand elasticity	PY5-PY7-PY16
10	November 24, 2025- November 28, 2025	Supply elasticity	PY5-PY7-PY16
11	01.12.2025-05.12.2025	Consumer Equilibrium	PY5-PY7-PY16
12	08.12.2025-12.12.2025	Consumer equilibrium according to the ordinal approach	PY5-PY7-PY16
13	December 15, 2025- December 19, 2025	Producer balance	PY5-PY7-PY16
14	December 22, 2025- December 26, 2025	Producer balance	PY5-PY7-PY16
	December 29, 2025 - January 8, 2026	Final Exam	
	January 13, 2026-January 21, 2026	Supplemental Exam	
Evaluation		This course will be assessed through a midterm exam, a homework assignment, and a final exam, each consisting of either standard or test questions based on the textbooks and the topics covered in the course. The midterm exam contributes 20% of the grade point average, the homework assignment 20%, and the final exam 60%. The passing grade is 60 out of 100.	
Sample Questions		<p>1)- Which of the following is not a characteristic of a perfectly competitive market?</p> <p>a)- Buyers and sellers are too numerous to affect the market price.</p> <p>b)- The goods and services subject to shopping are the same.</p> <p>c)- Communication is complete.</p> <p>d)- There are no restrictions that would hinder the movements of buyers and sellers.</p> <p>e)- There is a quality difference between the goods.</p> <p>2)- Which of the following is meant when there are many buyers and sellers in a perfectly competitive market?</p> <p>a)- Atomicity</p> <p>b)- Mobility</p> <p>c)- Impartiality</p> <p>d)- Homogeneity</p> <p>e)- Openness</p> <p>3)- If there are many buyers in the market for a product but only one seller, what is this market called?</p> <p>a)- Oligopoly market</p> <p>b)- Monopoly market</p> <p>c)- Monopsony market</p> <p>d)- Oligopsony market</p> <p>e)- Monopolistic competition market</p>	
Answer Key		1- e, 2-a, 3-b	

Source book	 The image shows the cover of a book titled 'Mikro İktisada Giriş' (Introduction to Microeconomics) by Prof. Dr. Kenan ÇELİK. The cover is primarily red with white text. The title is written in large, bold, white letters. Below the title, the author's name 'Prof. Dr. Kenan ÇELİK' is printed in smaller white text. The background of the cover features a stack of gold coins.	Yazar: Çelik, Kenan (2012). Mikro İktisada Giriş. Trabzon:Murathan yayınevi
Supplementary Resources and Reading List	- Dinler, Zeynel (2015). Microeconomics. Bursa: Ekin Publishing House	

T MVU107 Basic Law

Instructor	Lecturer Ahmet ALPAT	
Room Number	I-04	
Office Hours	Tuesday: 1:00 PM - 3:00 PM	
Email	ahmet.alpat@gop.edu.tr	
Class Time	Wednesday: 10:30-12:15	
Classroom	D22	
Purpose of the Course	The aim of this course is to enable students to grasp all aspects of basic legal issues and to gain a good basic legal knowledge.	
Subject and Related Achievements	Social order and rules that ensure social order - Purpose, definition and elements of law	
	Knows the social order and the rules that ensure social order. Expresses the purpose, definition and elements of law.	
	Examining Legal Systems and the Turkish Legal System	
	It refers to the Roman, Anglo-Saxon, Islamic, Socialist, European Union legal systems. It knows the Turkish Legal System.	
	Branches of public law - Constitutional Law	
	Knows constitutional law, one of the branches of public law.	
	Branches of public law - Administrative Law	
	Knows administrative law, one of the branches of public law.	
	Branches of public law - Administrative Law - Criminal Law	
	Knows criminal law, one of the branches of public law.	
	Branches of public law - Trial Law	
	Knows the Trial Law, one of the branches of public law.	
	Branches of Private Law - Civil Law	
	Knows the branches of private law.	
	Branches of Private Law - Commercial Law - Private International Law	
	Knows commercial law and private international law	
	Mixed branches of law	
	It refers to the branches of mixed law.	
	Formal sources of law - Auxiliary sources of law	
	Knows the formal sources of law. Expresses the auxiliary sources of law.	
The concept and types of rights - Acquisition of rights - Loss of rights - Protection of rights		
Expresses the concept of rights and their types. Knows how to acquire, lose and protect rights.		
Types of Legal Disputes		
Knows civil, criminal and administrative cases.		
Judicial Bodies - Methods and elements of applying to the judiciary - Petition Samples		
Explains the lower judicial and upper judicial bodies. Knows the forms and procedures for appealing to the judiciary and the petition procedures.		
Week Date	Course Topics	Related Program Qualification
1	September 15, 2025 -	Orientation week
2	September 22, 2025-	Social order and rules that ensure social order - Purpose,
3	September 29, 2025 -	Legal systems and the Turkish Legal system
4	06.10.2025-10.10.1025	Branches of public law - Constitutional Law
5	October 13, 2025 - October	Branches of public law - Administrative Law
6	October 20, 2025-October	Branches of public law - Administrative Law - Criminal Law
7	October 27, 2025-October	Branches of public law - Trial Law
8	November 3, 2025 -	Branches of Private Law - Civil Law
	08.11.2025-16.11.2025	Midterm Exam

9	November 17, 2025-	Branches of Private Law - Commercial Law - Private	PY6-PY11
10	November 24, 2025-	Mixed branches of law	PY6-PY11
11	01.12.2025-05.12.2025	Formal sources of law - Auxiliary sources of law	PY6-PY11
12	08.12.2025-12.12.2025	The concept and types of rights - Acquisition of rights - Loss of	PY6-PY11
13	December 15, 2025-	Types of legal disputes	PY6-PY11
14	December 22, 2025-	Judicial bodies - Methods and elements of appealing to the	PY6-PY11
	December 29, 2025 -	End of Term Exam	
	January 13, 2026-January	Supplemental Exam	
Evaluation		This course will be assessed through a midterm exam, a homework assignment, and a final exam, each consisting of either standard or test questions based on the textbooks and the topics covered in the course. The midterm exam contributes 20% to the grade point average, the homework assignment 20% , and the final exam 60%. The passing grade is 60 out of 100.	
Sample Questions		<p>1- What is the name given to the imposition of a real estate on another real estate in the form of easement by means of a contract in its favor? a) Right of Ownership b) Possession c) Absolute Right d) Land Registry e) Limited Real Right</p> <p>2- What is the name given to the legal rules that regulate private legal relations between individuals who are connected by the bond of citizenship of various states? a) General International Law b) Civil Procedure Law c) Personal Law d) Family Law e) Private International Law</p> <p>3-Which of the following statements is incorrect ? a) Social and economic rights are also called demand rights. b) Usufruct is a personal easement right. c) There are 4 types of administrative cases. d) In case of seizure, all assets of the trading debtor are seized and the cost is shared among all creditors. e) Bills of exchange are checks, promissory notes and bills of exchange.</p> <p>4- How long does it take to appeal to the Supreme Court? a) 7 days b) 15 days c) 30 days d) 60 days e) 3 months</p> <p>5- Sales contract and lease contract can be given as examples of which of the following? a) Legal act b) Legal proceeding c) Legal event d) Legal explanation e) Legal a) Legal act b) Legal proceeding c) Legal event d) Legal explanation e) Legal sanction</p>	
Answer Key		1-e, 2-e, 3-d, 4-a, 5-b	
Source book			Author/Editor: Andaç, Faruk (Author) (2018). Fundamental Concepts of Law. Ankara: Detay Publishing
Supporting Resources		-Ateşoğlu, Nadir (2018). Fundamental Law. Ankara: Detay Publishing	

T MVU109 Commercial Mathematics

Instructor	Lecturer Ergün SELCUK	
Room Number	I-18	
Office Hours	Tuesday: 13:00 -15:00	
Email	eminergun.selcuk@gop.edu.tr	
Class Time	Tuesday: 15:15 - 17:00	
Classroom	D15	
Purpose of the Course	The purpose of this course is to teach students the mathematical knowledge needed by those in a business. To provide them with knowledge of mathematical topics they will encounter, such as ratios and proportions, percentages, profit and loss calculations, simple interest, compound interest, effective interest , discounts, and their types.	
Subject and Related Achievements	Subject and Related Achievement	
	Ratio and Proportion	
	Can establish basic equations and calculate ratios and proportions	
	Can calculate the profit and loss situations required in business life	
	Can make averages required for statistics	
	Profit and loss accounts	
	Can make profit and loss calculations based on cost and sales price.	
	Arithmetic and geometric mean	
	Can perform arithmetic and geometric averages on number sequences and numerical values.	
	Percentage Calculations	
	Detects a unit as a percentage and treats that unit as a percentage	
	Mixture Calculations	
	Calculates the percentage units of the physical and chemical mixture and performs price determination operations.	
	Alloy Calculations	
	Calculates the percentage units of mixtures of precious metals such as gold, silver and bronze and performs price determination operations.	
	Simple interest	
	In simple interest transactions, it performs transactions on duration, interest rate, interest amount, full interest and practical interest.	
	Real Interest and Average Interest Calculations	
	Can calculate real interest, average interest and average maturity	
	Compound interest	
	Can perform compound interest transactions	
	Nominal and Effective Interest	
	Can perform nominal and effective interest transactions	
Simple Discount		
You can calculate the discount on term debts as inflation or interest.		
Equivalent Bonds		
Calculates the actions to be taken in case of early or post-due payment of multiple checks or bills.		
Compound Discount		
Performs compound discount transactions		
Week Date	Course Topics	Related

			Program Qualification
1	September 15, 2025 - September 19, 2025	Orientation week	
2	September 22, 2025- September 26, 2025	Ratio and Proportion	PY8-PY9-PY12
3	September 29, 2025 - October 3, 2025	Profit and Loss Accounts	PY8-PY9-PY12
4	06.10.2025-10.10.1025	Arithmetic and Geometric Mean	PY8-PY9-PY12
5	October 13, 2025 - October 17, 2025	Percentage Calculations	PY8-PY9-PY12
6	October 20, 2025- October 24, 2025	Mixture Calculations	PY8-PY9-PY12
7	October 27, 2025- October 31, 2025	Alloy Calculations	PY8-PY9-PY12
8	November 3, 2025 - November 7, 2025	Simple interest	PY8-PY9-PY12
	08.11.2025-16.11.2025	Midterm Exam	
9	November 17, 2025- November 21, 2025	Real Interest and Average Interest Calculations	PY8-PY9-PY12
10	November 24, 2025- November 28, 2025	Compound interest	PY8-PY9-PY12
11	01.12.2025-05.12.2025	Nominal and Effective Interest	PY8-PY9-PY12
12	08.12.2025-12.12.2025	Simple Discount	PY8-PY9-PY12
13	December 15, 2025- December 19, 2025	Equivalent Bonds	PY8-PY9-PY12
14	December 22, 2025- December 26, 2025	Compound Discount	PY8-PY9-PY12
	December 29, 2025 - January 8, 2026	Final Exam	PY8-PY9-PY12
	January 13, 2026- January 21, 2026	Supplemental Exam	PY8-PY9-PY12
Evaluation		This course will be assessed through a midterm exam, a homework assignment, and a final exam, each consisting of either standard or test questions based on the textbooks and the topics covered in the course. The midterm exam contributes 20% to the grade point average, the homework assignment 20% , and the final exam 60%. The passing grade is 60 out of 100.	
Sample Questions		<p>1- A 30% profit was made on the trousers purchased for 60 TL, and a 20% loss was made on the shirt purchased for 40 TL. What is the total profit (loss) percentage? a) 10% loss b) 12% loss c) 10% profit d) 15% profit e)12% profit</p> <p>2- The arithmetic mean of 6 numbers is 22. Three numbers whose arithmetic mean is 20 are subtracted from them. What is the sum of the remaining 3 numbers? a) 76 b) 72 c) 68 d) 74 e) 62</p> <p>3- A person took out a loan from a bank to be repaid in six months. The bank collected the interest upfront at a 40% interest rate and then paid 20,000 TL. How much money did this person withdraw from the bank?</p>	

	<p>a) 30,000 b) 22,223 c) 25,000 d) 28,571 e) 22,500</p> <p>4- An individual signs a promissory note for 3,000 TL with an 18% interest rate and a 6-month maturity. The business holding the note wants to exchange it with a bank three months later. Given that the bank's discount rate is 24%, how much money will the business receive using the external discount method? a) 3.475 b) 2.484 c) 2.318 d) 3.392 e) 3.073</p> <p>5- Company A wants to combine the two promissory notes it received from Company B, with the nominal values and maturities specified below, into a single six-month promissory note. If the interest rate in this transaction, using the internal discount calculation method, is 20% , what is the nominal value of the combined note? <u>Nominal value of the bonds Maturity of the bonds</u> S1=500 3 months S2=300 2 months a) 843 b) 936 c) 783 d) 892 e) 764</p>
Answer Key	1- c 2 -b 3-c 4-a 5-a
Source book	 <p>Author/Editor : Aydın, Nurhan(Author)(2019). Commercial Mathematics. Ankara: Detay Publishing. Responsible Sections/Pages: Sections specified by the instructor in the course.</p>
Supporting Resources	<p>-Karagül, Kenan (2019). Commercial Mathematics. Ankara: Gazi Bookstore -V. Senger (2020). Commercial Mathematics. Ankara: Nobel Academy Publishing</p>

ENF100 Information Technologies and Office Software

Instructor	Lecturer Erdem KANIŞLI
Room Number	I-15
Office Hours	Wednesday: 15:00 -17:00
Email	erdem.kanisli@gop.edu.tr
Class Time	Wednesday 1:15 PM - 3:00 PM
Classroom	Laboratory 2
Purpose of the Course	This course aims to equip students with the ability to use basic information technology programs and office programs used in businesses.
Subject and Related Achievements	Word Screen
	Recognizes the quick access bar,
	Recognizes the title bar, window buttons, and tabs.
	Recognizes the worksheet area and status bar.
	File Menu operations
	It can save files and save as.
	Knows how to open new files and previously saved files.
	Can perform printing. Recognizes Word options.
	Home Tab (Text Operations)
	Recognizes Home tab elements.
	It can perform character and object selection, cutting, copying, moving and pasting operations.
	It can perform font formatting and paragraph operations.
	Can use find and replace editing operations.
	Insert menu operations
	Recognizes the Insert tab.
	Can create cover page. Can add and format tables .
	Insert menu operations
	Can insert images, clipart, shapes, org charts, graphs.
	Can create a connection.
	Insert menu operations
	header , footer and page number.
	Can use text box.
	Decorative text (WordArt) may be used. Ready-made text and dates may be used.
	Can create equations. Can add special characters.
	Page Layout menu operations
	Can change margins, page orientation, page size.
	Can give watermark, background color and border to the page.
	Page Layout menu operations
	Can adjust paragraph indents and line spacing.
	Can place images and text.
	Applications menu operations
	You can create a table of contents in a document . You can add footnotes within the document.
	Can edit and create tables of citations and bibliographies.
Add captions to images, figures and tables	
Mails Menu operations	
Recognizes Mailings tab items. Can create and print envelopes.	
Can create and print labels.	
Review Menu	
Recognizes Review tab items.	
Can perform spell check. Can set language preferences.	
Can add a description to the selected area. Can track changes.	

		Can compare multiple versions of a document. It can restrict the document from formatting.	
		View Menu operations	
		Recognizes View tab items. Recognizes document views.	
		Can select the zoom level of the document. Can use window placement operations.	
		Can work with macros.	
		Sample Application	
		Can apply what he has learned.	
Week Date		Course Topics	Related Program Qualification
1	September 15, 2025 - September 19, 2025	Orientation week	
2	September 22, 2025- September 26, 2025	Computer Hardware Structure-Units	PY2-PY12-PY15
3	September 29, 2025 - October 3, 2025	Shortcuts, General Windows Operations, Internet and Mail Transactions	PY2-PY12-PY15
4	06.10.2025-10.10.1025	Word Screen (Quick access toolbar, title bar, tabs, window buttons, toolbar buttons, worksheet, status bar) File Menu Operations (save, save as, open a new file, open a saved file, print, word options)	PY2-PY12-PY15
5	October 13, 2025 - October 17, 2025	Home (Text Operations) menu (Selection, deletion, cutting, copying and pasting of text, use of font elements, paragraph formatting operations, use of editing group elements (find, replace)	PY2-PY12-PY15
6	October 20, 2025- October 24, 2025	Insert menu operations (pages group operations, tables tab operations,	PY2-PY12-PY15
7	October 27, 2025- October 31, 2025	Insert menu operations (insert picture, insert clip art, shapes, Smart Art, creating graphics in the Drawings group)	PY2-PY12-PY15
8	November 3, 2025 - November 7, 2025	Insert menu operations (Links group operations, hyperlink, bookmark cross-reference, inserting headers, footers, adding page numbers, Text group options, text box, quick parts Word Art, Capitalization, inserting date and time, inserting objects, inserting symbols)	PY2-PY12-PY15
	08.11.2025-16.11.2025	Midterm exam	
9	November 17, 2025- November 21, 2025	Page Layout menu operations (Themes, page setup, margins, orientation, size, columns)	PY2-PY12-PY15
10	November 24, 2025- November 28, 2025	Page Layout menu operations (breaks, line numbers, page background (watermark, page color, page borders), paragraph group operations, place group operations (wrap text, bring forward, send back)	PY2-PY12-PY15
11	01.12.2025-05.12.2025	References (creating a table of contents, creating footnotes and endnotes, citations and bibliography, adding captions, adding a table of figures)	PY2-PY12-PY15
12	08.12.2025-12.12.2025	Mailings Menu operations (creating envelopes, creating labels, mail merge operations)	PY2-PY12-PY15
13	December 15, 2025- December 19, 2025	Review Menu (Spelling, grammar check, search, synonyms, word count, language, translate, descriptions, tracking, review pane, protect	PY2-PY12-PY15
14	December 22, 2025- December 26, 2025	View Menu operations (Document views, show, zoom, window, create macro)	PY2-PY12-PY15
	December 29, 2025 - January 8, 2026	Final Exam	

January 13, 2026- January 21, 2026	Supplemental Exam	
Evaluation	This course will be assessed through a midterm exam, a quiz, and a final exam, each consisting of practical questions based on the material covered in the laboratory. The midterm exam contributes 20% to the grade point average , the quiz contributes 20%, and the final exam contributes 60%, resulting in a passing grade of 60 out of 100.	
Sample Questions	<p>1. What is Word? A-) It is a Calculation Program B-) It is a Table – Graphics Program C-) It is a Word Processing Program D-) It is an Operating System</p> <p>2. Which of the following commands is used to perform operations related to paper size and margins in Microsoft Word? A-) Page layout – Page structure B-) Introduction – Page structure C-) Appearance – Page structure D-) Introduction – Font</p>  <p>3. What operations can be performed with the section shown above in Word 2010? A-) Paragraph-related operations B-) Board-related operations C-) Font-related operations D-) Editing-related operations</p>	
Answer Key	1-c 2-a 3-c	
Source book	YILMAZEL, Özgür (2012). Fundamental Information Technologies I.	
Supporting Resources	Computer and Internet Usage - Hasan Çebi BAL	

ING101 English-I

Faculty Member	Instructor Anil SAGLAM
Room Number	I-21
Office Hours	Wednesday - Thursday 09:30 - 10:15
Email	anil.saglam@gop.edu.tr
Class Time	Saturday 8:30 – 11:15
Classroom	Distance Learning
Purpose of the Course	The aim of this course is to provide students with grammar, listening, reading, writing, and speaking activities at A1 and A2 proficiency levels, enabling them to learn language patterns they can use in both formal and informal situations. The course, which uses the source book's DVD, also aims to develop students' listening, reading, writing, and speaking skills.
	Subject and Related Achievement
	You and Me
	Can use possessive adjectives.
	Can use verbs have/go/live/like.
	Can introduce himself.
	Can use kinship words.
	A good job
	Can use positive sentence structure in present tense.
	Learns the names of professions.
	A good job
	Learns to ask and tell the time.
	Can use verbs in present tense.
	Work hard, play hard
	The present tense can be used in different ways depending on the subject.
	Learn adverbs of frequency.
	Work hard, play hard
	He can tell what he does in his spare time.
	Can convey daily routine.
	Somewhere to live
	Can express the items, objects and people present/absent in an environment using
	Super me
	Can express what he/she can and cannot do in line with his/her abilities by using
	Super me
	Can make sentences using polite request patterns.
	Life's ups and downs
	Can form noun sentences in past tense.
	Life's ups and downs
	History can ask and tell.
	Talkingaboutfamily
	Can introduce his/her family, state where and when they were born, and what they do.
	Talkingaboutfamily
	Can introduce friends.
	Writingbiography
	Can connect sentences using some conjunctions.
	He can write his own biography.

Week Date		Course Topics	Related Program Qualification
1	September 15, 2025 -	Orientation week	
2	September 22, 2025-	You and Me	PY21-PY17
3	September 29, 2025 -	A good job	PY21-PY17
4	06.10.2025-10.10.1025	A good job	PY21-PY17
5	October 13, 2025 -	Work hard, play hard	PY21-PY17
6	October 20, 2025-	Work hard, play hard	PY21-PY17
7	October 27, 2025-	Somewhere to live	PY21-PY17
8	November 3, 2025 -	Super me	PY21-PY17
	08.11.2025-16.11.2025	Midterm Exam	
9	November 17, 2025-	Super me	PY21-PY17
10	November 24, 2025-	Life's ups and downs	PY21-PY17
11	01.12.2025-05.12.2025	Life's ups and downs	PY21-PY17
12	08.12.2025-12.12.2025	Talkingaboutfamily	PY21-PY17
13	December 15, 2025-	Talkingaboutfamily	PY21-PY17
14	December 22, 2025-	Writingbiography	PY21-PY17
	December 29, 2025 -	Final Exam	
	January 13, 2026-	Supplemental Exam	
Evaluation		This course will be assessed through a midterm exam and a final exam, consisting of multiple-choice questions based on the textbooks and the topics covered in the course. The midterm exam contributes 40% to the grade point average , and the final exam contributes 60%. The passing grade is 60 out of 100.	
Sample Questions		<p>1. Write the correct form of the verbs in brackets.</p> <p>1 Ayman ___(be) from Jeddah.</p> <p>2 They _____(not have) a car.</p> <p>3 _____(be) is it sunny outside?</p> <p>2 Complete the short answers.</p> <p>1 Does she like reading? Yes , _____ .</p> <p>2 Have you seen Big Ben in London? No , _____.</p> <p>3 Put the words in order.</p> <p>1 Can I speak English</p> <p>_____</p> <p>2 I could when I read was ten I</p> <p>_____</p> <p>3 couldn't months when six old I spoke was I</p> <p>_____</p> <p>4 Write the possessive pronouns.</p> <p>1 This pen is_ _____ (my pen).</p> <p>2 Those books are _____(her books).</p> <p>3 That car is _____(NedandMel's car</p> <p>5 Underline the odd one out.</p> <p>1 sister brother father <u>friend</u></p> <p>2 luggage festival arrivals customs</p> <p>3 slowly windy cloudy foggy</p>	
Source book		 <p>Soars L.& J. New Headway Fourth Edition Elementary Student's Book/ Workbook Without Key. Oxford Publishing House.</p>	
Supporting Resources		Lecture Notes	

2nd Grade Fall Semester Lesson Plans
TMVU201 E-Accounting Applications I

Instructor	Ahmet KOÇ
Room Number	I-17
Office Hours	Tuesday: 13.00-15.00
Email	ahmet.koc@gop.edu.tr
Class Time	Thursday: 1:15 PM - 5:00 PM
Classroom	Laboratory 2
Purpose of the Course	electronically prepare documents related to the establishment, liquidation, change of business transactions and commercial transactions in businesses .
Subject and Related Achievements	The importance of accounting information system and the use of technology in accounting
	Has sufficient knowledge about accounting information systems. Knows the necessity of using technology in accounting.
	The scope and importance of electronic accounting and its impact on accounting document organization
	The scope and importance of electronic accounting and its impact on accounting document organization have sufficient knowledge.
	E-Document, E-Signature and financial seal applications
	Has knowledge about obtaining e-signature and financial seal. Has sufficient knowledge about the use of e-signature and financial seal.
	Establishment Procedures for Commercial Enterprises - Sole Proprietorships Finance-related Transactions
	Has knowledge of job start and job termination notifications. Can issue such notifications electronically. Knowledgeable about address change notifications and adding activity codes. Able to perform address change notifications and adding activity codes electronically.
	Establishment Procedures for Commercial Enterprises - Sole Proprietorships Transactions related to professional organizations
	In case of sole proprietorships, during the establishment phase, the application process can be carried out with the Chamber of Commerce and Industry and Chamber of Tradesmen.
	Establishment Procedures for Commercial Enterprises - Sole Proprietorships Social Security application procedures
	In sole proprietorships, during the establishment phase, the SSI can carry out the relevant application procedures electronically.
	Establishment Procedures in Commercial Enterprises - Companies Mersis System
	You can prepare the articles of association through the Mersis system. (Notifications regarding starting/leaving work, address changes) Notifications regarding the company's start/stop of employment and address changes can be issued through the Mersis system.
	Establishment Procedures in Commercial Enterprises - Companies Mersis System
	The company can complete its SSI application process through the Mersis system. It can carry out the necessary procedures regarding the liquidation of the company through the Mersis system.
	E-Notification Applications
	Monitors and interprets notifications received from various institutions and organizations electronically regarding the business.
	E-Invoice
	Has sufficient knowledge of e-invoices. Can issue e-invoices electronically as part of the business's preliminary accounting procedures.
	E-Delivery Note, E-Archive Invoice
	Has sufficient knowledge of e-delivery notes and e-archive invoices. Can issue e-

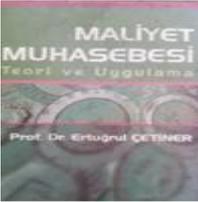
		delivery notes and e-archive invoices electronically as part of the business's preliminary accounting procedures .	
		E-Freelance Receipt, E-Expense Receipt, E-Producer Receipt, E-Ticket	
		Has sufficient knowledge of E-Self-Employment Receipts, E-Expense Receipts, E-Producer Receipts, and E-Tickets. Can issue these documents electronically.	
Week Date		Course Topics	Related Program Qualification
1	September 15, 2025 - September 19, 2025	The importance of accounting information systems and the use of technology in accounting, the scope and importance of electronic accounting and its impact on accounting document organization.	PY1-PY2-PY12-PY14-PY15
2	September 22, 2025- September 26, 2025	E-Document, E-Signature and financial seal applications	PY1-PY2-PY12-PY14-PY15
3	September 29, 2025 - October 3, 2025	Establishment Procedures for Commercial Enterprises - Sole Proprietorships Financial Transactions (Starting/Stopping a Job, Address Change Notifications, Adding an Activity Code)	PY1-PY2-PY12-PY14-PY15
4	06.10.2025-10.10.1025	Establishment Procedures for Commercial Enterprises - Sole Proprietorships related to professional organizations (registration to chambers of commerce and industry and chambers of tradesmen) SGK and Bağ-Kura application procedures	PY1--PY2-PY12-PY14-PY15
5	October 13, 2025 - October 17, 2025	Establishment Procedures in Commercial Enterprises - Companies Mersis System (Main contract transactions, Job start/stop, Address change notifications)	PY1--PY2-PY12-PY14-PY15
6	October 20, 2025-October 24, 2025	Establishment Procedures in Commercial Enterprises - Companies Mersis System (Main contract transactions, Job start/stop, Address change notifications)	PY1--PY2-PY12-PY14-PY15
7	October 27, 2025-October 31, 2025	Establishment Procedures in Commercial Enterprises - Companies Mersis System (SGK application, liquidation procedures)	PY1--PY2-PY12-PY14-PY15
8	November 3, 2025 - November 7, 2025	E-Notification applications	PY1--PY2-PY12-PY14-PY15
	08.11.2025-16.11.2025	Midterm Exam	
9	November 17, 2025- November 21, 2025	E-Invoice	PY1--PY2-PY12-PY14-PY15
10	November 24, 2025- November 28, 2025	E-Archive Invoice and E-Delivery Note	PY1--PY2-PY12-PY14-PY15
11	01.12.2025-05.12.2025	E-Archive Invoice and E-Delivery Note	PY1--PY2-PY12-PY14-PY15
12	08.12.2025-12.12.2025	E-Freelance Receipt, E-Expense Receipt, E-Producer Receipt, E-Ticket	PY1--PY2-PY12-PY14-PY15
13	December 15, 2025- December 19, 2025	Sample Preliminary Accounting Application	PY1--PY2-PY12-PY14-PY15
14	December 22, 2025- December 26, 2025	Sample Preliminary Accounting Application	PY1--PY2-PY12-PY14-PY15
	December 29, 2025 - January 8, 2026	Final Exam	
	January 13, 2026-January 21, 2026	Supplemental Exam	

Evaluation	This course will be assessed through a midterm exam, a quiz, and a final exam, each consisting of practical questions based on the material covered in the laboratory. The midterm exam contributes 20% to the grade point average, the quiz contributes 20%, and the final exam contributes 60%, resulting in a passing grade of 60 out of 100.	
Sample Questions		
Source book	 <p>Author/Editor: Şerife ÖNDER (February 2017)</p> <p>COMPUTERIZED ACCOUNTING WITH LUCA FINANCIAL CONSULTANT PACKAGE PROGRAM</p> <p>Ekin Publishing House</p>	
Supporting Resources	TURMOB-TESMER Luca Training Lecture Notes	

T MVU203 Cost Accounting

Instructor	Lecturer Ahmet KOÇ
Room Number	I-17
Office Hours	Tuesday: 1:00 PM - 3:00 PM
Email	ahmet.koc@gop.edu.tr
Class Time	Wednesday: 1:15 PM - 4:00 PM
Classroom	D23
Purpose of the Course	To teach students the concepts and principles of cost accounting at a basic level and to provide them with the ability to calculate costs according to different cost accounting systems and to make accounting records in terms of cost elements.
	Introduction to cost accounting
	Explain the basic concepts of cost accounting.
	Cost calculations in the Uniform Chart of Accounts
	Recognizes the accounts belonging to options 7/A and 7/B in the Uniform Chart of Accounts.
	Knows the accounts to be used in terms of cost elements and can open sub-accounts for them when necessary in terms of expense types.
	Raw Material and Supplies Expenses
	Define the basic cost elements.
	Knows the processes of purchasing raw materials and supplies and sending them to production.
	Raw Material and Supplies Expenses
	Knows stock valuation methods.
	Raw Material and Supplies Expenses
	Can make accounting records regarding the purchasing and sending of raw materials and supplies to production.
	Workers' Wages and Expenses
	Knows the basic concepts of wages.
	Workers' Wages and Expenses
	Can make calculations related to wages and keep them in accounting.
	General production expenses, I. Distribution of general production expenses
	Define general production costs.
	It is possible to distribute production overheads to cost centers using distribution keys.
	General Production Expenses, II. Distribution of general production expenses (Direct, stepwise mathematical distribution methods)
	Knows the methods used to distribute expenses collected in service expense centers to transaction expense centers.
	Distribution of expenses to those who bear the expense (Distribution of expenses to finished goods, semi-finished goods, by-products)
	The total cost can be distributed among the expense bearers (products, semi-finished products, etc.)
	Introduction to Basic Costing Systems, Job Order Costing System
	Knows basic costing approaches and job order costing system.
	Phase Cost System
	For products whose production consists of more than one technical phase, the costs of each technical phase can be calculated separately.
	Phase Cost System

		For products whose production consists of more than one technical phase, the costs of each technical phase can be calculated separately.	
Week Date		Course Topics	Related Program Qualification
1	September 15, 2025 - September 19, 2025	Introduction to Cost Accounting (Definition, objectives, basic concepts related to cost, cost accounting systems,	PY8-PY7-PY1-PY2
2	September 22, 2025- September 26, 2025	Accounts in the Uniform Chart of Accounts (7/A and //B) options) Raw Material and Supplies Expenses (Purchasing process, optimal order quantity, minimum stock level, maximum stock level)	PY8-PY7-PY1-PY2
3	September 29, 2025 - October 3, 2025	Raw Material and Supplies Expenses (The process of sending raw materials and materials to production, stock valuation methods, FIFO, LIFO, Average value methods)	PY8-PY7-PY1-PY2
4	06.10.2025-10.10.1025	Raw Material and Supplies Expenses (Distribution of raw materials and supplies to those who bear the expense and accounting records)	PY8-PY7-PY1-PY2
5	October 13, 2025 - October 17, 2025	Workers' wages and expenses (definition of labor , wage types, wage accrual and accounting)	PY8-PY7-PY1-PY2
6	October 20, 2025-October 24, 2025	Workers' wages and expenses (Overtime pay, annual leave pay, inefficient workmanship)	PY8-PY7-PY1-PY2
7	October 27, 2025-October 31, 2025	General Production Expenses, I. Distribution of General Production Expenses (Definition of general production expenses, types of expenses, distribution of general production expenses to cost centers)	PY8-PY7-PY1-PY2
8	November 3, 2025 - November 7, 2025	Second Distribution of Expenses (Distribution of expenses collected in service cost centers to main production cost centers, direct distribution, stepwise distribution, mathematical distribution methods)	PY8-PY7-PY1-PY2
	08.11.2025-16.11.2025	Midterm Exam	
9	November 17, 2025- November 21, 2025	Distribution of expenses to those who bear the expense (Distribution of expenses to finished goods, semi-finished goods, by-products)	PY8-PY7-PY1-PY2
10	November 24, 2025- November 28, 2025	Introduction to basic costing systems job order costing system	PY8-PY7-PY1-PY2
11	01.12.2025-05.12.2025	Phase cost system	PY8-PY7-PY1-PY2
12	08.12.2025-12.12.2025	Phase cost system	PY8-PY7-PY1-PY2
13	December 15, 2025- December 19, 2025	Phase cost system	PY8-PY7-PY1-PY2
14	December 22, 2025- December 26, 2025	Combined Costs, Distribution of Combined Costs	PY8-PY7-PY1-PY2
	December 29, 2025 - January 8, 2026	Final Exam	
	January 13, 2026-January 21, 2026	Supplemental Exam	
Evaluation		This course will be assessed through a midterm exam, a quiz, and a final exam, each consisting of either standard or test questions based on the textbooks and the topics covered in the course. The midterm exam contributes 20% to the grade point average , the quiz 20%, and the final exam 60%. The passing grade is 60 out of 100.	

Sample Questions	<p>Q.1 Define cost accounting and write its objectives.</p> <p>Q.2. A manufacturing company's annual raw material consumption is 12,000 units. The cost of a single batch (order) is 1,200 Turkish Lira, and storage costs are 20% of the average order value. The unit price of this raw material is 25 Turkish Lira. What should be the optimal order quantity?</p>																																											
Answer Key	<p>C.1 Cost Accounting: It is the entirety of the work that records, classifies, reports and interprets all kinds of value movements required by production in manufacturing enterprises and calculates costs according to the type and quantity of goods produced.</p> <p>Objectives of Cost Accounting</p> <ol style="list-style-type: none"> Calculating the unit cost of goods produced Assisting with Expense Control Helping with planning Assisting with specific decisions to be made in the business <p>C.2</p> <table border="1" data-bbox="507 846 1168 1133"> <thead> <tr> <th>Sipariş Sayısı</th> <th>Sipariş Miktarı (Birim)</th> <th>Sipariş Değeri (TL)</th> <th>SG (TL)</th> <th>DG (TL)</th> <th>TSM (TL)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>12.000</td> <td>300.000</td> <td>1.200</td> <td>30.000</td> <td>31.200</td> </tr> <tr> <td>2</td> <td>6.000</td> <td>150.000</td> <td>2.400</td> <td>15.000</td> <td>17.400</td> </tr> <tr> <td>3</td> <td>4.000</td> <td>100.000</td> <td>3.600</td> <td>10.000</td> <td>13.600</td> </tr> <tr> <td>4</td> <td>3.000</td> <td>75.000</td> <td>4.800</td> <td>7.500</td> <td>12.300</td> </tr> <tr> <td>5</td> <td>2.400</td> <td>60.000</td> <td>6.000</td> <td>6.000</td> <td>12.000</td> </tr> <tr> <td>6</td> <td>2.000</td> <td>50.000</td> <td>7.200</td> <td>5.000</td> <td>12.200</td> </tr> </tbody> </table> <p>The optimal order quantity is the one with the lowest TSM cost. 2,400 units equal to 12,000 TL</p>	Sipariş Sayısı	Sipariş Miktarı (Birim)	Sipariş Değeri (TL)	SG (TL)	DG (TL)	TSM (TL)	1	12.000	300.000	1.200	30.000	31.200	2	6.000	150.000	2.400	15.000	17.400	3	4.000	100.000	3.600	10.000	13.600	4	3.000	75.000	4.800	7.500	12.300	5	2.400	60.000	6.000	6.000	12.000	6	2.000	50.000	7.200	5.000	12.200	
Sipariş Sayısı	Sipariş Miktarı (Birim)	Sipariş Değeri (TL)	SG (TL)	DG (TL)	TSM (TL)																																							
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2	6.000	150.000	2.400	15.000	17.400																																							
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4	3.000	75.000	4.800	7.500	12.300																																							
5	2.400	60.000	6.000	6.000	12.000																																							
6	2.000	50.000	7.200	5.000	12.200																																							
Source book	 <p>Author/Editor: Prof.Dr.Ertuğrul ÇETİNER (2004) Cost accounting Ankara Gazi Bookstore Responsible Sections/Pages: Sections 1 to 6</p>																																											
Supporting Resources	<p>Prof. Dr. Mevlüt KARAKAYA(2011) Cost Accounting-Gazi Bookstore Prof. Dr. Nalan AKDOĞAN Cost Accounting Applications, Gazi Bookstore.</p>																																											

TMV U205 Financial Management

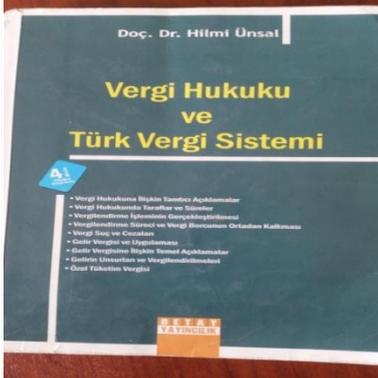
Instructor	Erdem KANŞLI		
Room Number	I-15		
Office Hours	Wednesday: 15:00 -17:00		
Email	erdem.kanisli@gop.edu.tr		
Class Time	Wednesday: 09:30-12:15		
Classroom	D11		
Purpose of the Course	To provide the ability to understand the concept of financing and to evaluate financial events in companies.		
Subject and Related Achievements	Financial Management and Its Functions-Legal organization types of businesses		
	It describes the functions of financial management, the duties of the financial		
	Financial System and Interest Rates		
	Knows the financial system and financial markets, financial institutions, and the		
	Time value of money		
	It refers to interest calculations and annuity issues.		
	Financial Analysis		
	Knows most of the features of Financial Analysis.		
	Breakeven and leverage analysis		
	Break-even point refers to linear break-even analysis and non-linear break-even		
	Financial planning and control		
	Express pro forma financial statements in various ways.		
	Financial planning and control		
	Knows cash budget and funds flow analysis.		
	Working Capital Management		
	It expresses the scope and features of Working Capital Management.		
	Financing sources and capital structure		
	Knows foreign and equity resources, and theoretical approaches that explain capital		
	Cost of Capital		
	Knows the characteristics of Cost of Capital and its calculation types.		
Capital Budgeting			
Knows the features and calculation methods of Capital Budgeting.			
Dividend Policy-Failure and Financial Crisis			
Knows policies regarding optimal profit distribution and approaches to failure and			
International Financial Management			
Refers to the international financial system and management.			
Week-Date	Course Topics	Relevant Program Qualification	
1	September 15, 2025 -	Financial Management and Its Functions-Legal organization	
2	September 22, 2025-	Financial System and Interest Rates	PY7-PY4-PY16
3	September 29, 2025 -	Time value of money	PY7-PY4-PY16
4	06.10.2025-10.10.1025	Financial Analysis	PY7-PY4-PY16
5	October 13, 2025 -	Breakeven and leverage analysis	PY7-PY4-PY16
6	October 20, 2025-October	Financial planning and control	PY7-PY4-PY16
7	October 27, 2025-October	Financial planning and control	PY7-PY4-PY16
8	November 3, 2025 -	Working Capital Management	PY7-PY4-PY16
	08.11.2025-16.11.2025	Midterm Exam	
9	November 17, 2025-	Financing sources and capital structure	PY7-PY4-PY16
10	November 24, 2025-	Cost of Capital	PY7-PY4-PY16
11	01.12.2025-05.12.2025	Capital Budgeting	PY7-PY4-PY16

12	08.12.2025-12.12.2025	Dividend Policy-Failure and Financial Crisis	PY7-PY4-PY16
13	December 15, 2025-	International Financial Management	PY7-PY4-PY16
14	December 22, 2025-	International Financial Management	PY7-PY4-PY16
	December 29, 2025 -	Final Exam	
	January 13, 2026-January	Supplemental Exam	
Evaluation	This course will be assessed through a midterm exam, homework, and a final exam, consisting of either standard or test questions based on the textbooks and the topics covered in the course. The midterm exam contributes 20% to the grade point average, the homework contributes 20%, and the final exam contributes 60%. The passing grade is 60 out of 100.		
Sample Questions	<p>1- I. Obligation to prepare standard financial statements and reports II. Introducing the registered capital system alongside the main capital system III. Decisions regarding merger, division and change of type Which of the following is not among the basic principles of financial management? a) I b) II c) III d) I and III e) II and III</p> <p>What is the name given to the Total Foreign Resources/Total Assets ratio ? a) Debt ratio b) Number of times interest is earned c) Price Earnings ratio d) Asset turnover e) Debt-Equity</p> <p>the Total Current Assets of Company 3-A are 300 TL, Total Assets are 500 TL, Current Liabilities are 200 TL, Equity is 400 TL, what is <u>the net working capital</u> ? a) 500 b) 300 c) 200 d) 100 e) 400</p> <p>4- The market price of Company A's shares is 20 TL. The company plans to pay a dividend of 5 TL per share. Assuming a 30% growth rate in profits, what is <u>the cost of the shares</u> ? a) 39% b) 48% c) 65% d) 50% e) 55%</p> <p><u>is not among the factors affecting the development of cross-border markets</u> ? a) Removing obstacles to cross-border fund flows b) Globalization of financial markets, increasing competition c) Foreign sectors have advantages in the investment sector. d) Developments in communication and communications technology e) Cost advantage in foreign markets compared to domestic markets</p>		
Answer Key	1- c 2 -a 3-d 4-e 5-c		
Source book	 <p>Author/Editor : Aydın, Nurhan (Author)(2019). Financial Management. Ankara: Detay Publishing Responsible Sections/Pages: Topics specified by the instructor in the course</p>		
	<p>-Okka, Osman (2018). Financial Management. Ankara: Nobel Publishing Distribution -Ercan, Metin Kamil (2019). Financial Management. Ankara: Gazi Bookstore</p>		

TMVU207 Tax Law

Faculty Member	Dr. Lecturer Özgür KOÇBULUT		
Room Number	I-06		
Office Hours	Thursday: 10:00 - 12:00		
Email	ozgur.kocbulut@gop.edu.tr		
Class Time	Monday: 13:15 - 16:00		
Classroom	D13		
Purpose of the Course	The aim of this course is to ensure that the student understands all aspects of Tax Law and learns the subjects effectively.		
Subject and Related Achievements	The place of tax law in the legal system,		
	Knows the place of tax law in the legal system.		
	Classification of tax law from various perspectives		
	It refers to the classification of tax law from various perspectives.		
	Sources of tax law		
	Knows the primary and auxiliary sources of tax law.		
	Parties in tax law		
	The data administration knows the taxpayer and the tax responsible.		
	Basic concepts of taxation		
	Knows the terms tax subject, taxable event, tax exemption and exception.		
	Knows tax base, tax tariff, competence and representation in tax law.		
	Situations that eliminate the taxpayer's tax debt		
	of payment overdue, cancellation and waiver of accrual, and error correction.		
	He knows repentance and reform, reduction in punishment, reconciliation, death and forgiveness.		
	Interest to be applied to tax debts that are not paid on time		
	Knows late payment interest, late payment interest and deferment interest.		
	Financial crimes		
	Tax loss crime, irregularities and penalties, refers to the crime of recidivism.		
	Crimes and penalties restricting freedom		
	Knows the crimes of smuggling, the crime of violating tax confidentiality, the crime and punishment of conducting the private affairs of the taxpayer, and the crime and punishment of participation in smuggling.		
Unification of tax penalties, reasons for eliminating tax guilt and statute of limitations for crimes			
Knows the issues of unification in tax penalties, reasons that eliminate tax guilt, and statute of limitations for crimes.			
Week-Date		Course Topics	Relevant Program Qualification
1	September 15, 2025 - September 19, 2025	The place of tax law in the legal system	PY9-PY6
2	September 22, 2025- September 26, 2025	Classification of tax law from various perspectives	PY9-PY6
3	September 29, 2025 - October 3, 2025	Sources of tax law	PY9-PY6
4	06.10.2025-10.10.1025	Areas of application of tax laws	PY9-PY6
5	October 13, 2025 - October 17, 2025	Parties in tax law	PY9-PY6
6	October 20, 2025- October 24, 2025	Deadlines in tax law	PY9-PY6
7	October 27, 2025- October 31, 2025	Basic concepts of taxation	PY9-PY6
8	November 3, 2025 - November 7, 2025	Taxation process	PY9-PY6

	08.11.2025-16.11.2025	Midterm Exam	
9	November 17, 2025- November 21, 2025	Situations that eliminate the taxpayer's tax debt	PY9-PY6
10	November 24, 2025- November 28, 2025	Interest to be applied to tax debts that are not paid on time	PY9-PY6
11	01.12.2025-05.12.2025	Financial crimes	PY9-PY6
12	08.12.2025-12.12.2025	Crimes and penalties restricting freedom	PY9-PY6
13	December 15, 2025- December 19, 2025	Unification of tax penalties, reasons for eliminating tax guilt and statute of limitations for crimes	PY9-PY6
14	December 22, 2025- December 26, 2025	General repetition	PY9-PY6
	December 29, 2025 - January 8, 2026	Final Exam	
	January 13, 2026- January 21, 2026	Supplemental Exam	
Evaluation	This course will be assessed through a midterm exam, homework, and a final exam, consisting of either standard or test questions based on the textbooks and the topics covered in the course. The midterm exam contributes 20% to the grade point average , the homework contributes 20%, and the final exam contributes 60%. The passing grade is 60 out of 100.		
Sample Questions	<p>1- <u>What is the name given to the economic and physical value on which the tax is calculated ?</u></p> <p>a) Tax-generating event b) Tax Tariff c) Tax Assessment d) Tax Base e) Subject of Tax</p> <p>2- The format of the invoice and the principles of the uniform chart of accounts are included in <u>which tax law</u> .</p> <p>a) Substantive tax law b) Tax enforcement law c) Formal tax law d) Special tax law e) General tax law</p> <p>3-Taxpayer A did not submit his VAT return for May 2019. As a result of the tax audit conducted on October 20, 2019, no tax or penalty notice was issued to the taxpayer. A 150 TL overdue tax debt was issued. How much <u>late payment interest will Mr. A be charged?</u></p> <p>a) 7 TL b) 8.2 TL c) 5.6 TL d) 9.8 TL e) 8.4 TL</p> <p>4-If which of the following occurs, <u>the tax crime will be eliminated.</u></p> <p>a) Death b) Repentance and reform c) Deferment d) Reconciliation e) Abandonment</p> <p>5- Which of the following <u>is included in the scope of 2nd degree irregularity?</u></p> <p>a) Failure to provide invoices, expense slips, or producer receipts b) If any of the books for which certification is mandatory has not been certified. c) If the tax certificate has not been received even though 15 days have passed since its expiry date. d) Not keeping the daily cash book at the workplace e) Falsifying or concealing books and documents</p>		
Answer Key	1e , 2-c, 3-e, 4-b, 5-c		

<p>Source book</p>		<p>Author/Editor : Ünsal, Hilmi (Author) (2019). Tax Law and Turkish Tax System. Ankara: Detay Publishing</p> <p>Responsible Sections/Pages: Topics specified by the instructor in the course</p>
<p>Supplementary Resources and Reading List</p>	<p>-Bilici, Nurettin (2018). Tax Law. Ankara: Savaş Publishing House -Öncel Mualla (2019). Tax Law. Ankara: Turhan Bookstore</p>	

TMVU23 5 Foreign Trade Transactions

Instructor	Lecturer Ahmet ALPAT
Room Number	I-04
Office Hours	Tuesday: 13:00 -15:00
Email	ahmet.alpat@gop.edu.tr
Class Time	Monday: 09:30 - 12:15
Classroom	D23
Purpose of the Course	This course aims to teach students import and export procedures.
	Foreign trade, Foreign trade deficit, Causes of foreign trade,
	Learn the concepts of export and import.
	Understands the importance of exports for Türkiye.
	Knows the concept of foreign trade deficit.
	Understands why countries must engage in foreign trade.
	Türkiye's foreign trade values and its place in world trade,
	Knows our country's current foreign trade data.
	Learns our country's share in world trade.
	Explain the externally oriented industrialization strategy.
	Foreign trade policy and its objectives
	Learn foreign trade policy.
	Explain foreign trade policy.
	Understands the importance of foreign trade policy.
	Foreign trade policy instruments
	Learn the tools of foreign trade policy.
	Can explain customs duty.
	Understands the importance of customs duties.
	It can explain import quotas, compensatory taxes, and import bans.
	Reciprocal trade systems - Border trade - Free zone trade
	Learn mutual trade systems.
	It can explain exchange, clearing, buyback, reciprocal purchase.
	He knows border trade and our cities that practice border trade.
	Get information about free zones in our country.
	Export operations
	Knows the definitions related to export in export legislation.
	Knows the types of export companies and export types in our country.
	Get information about exporter associations in our country.
	Import transactions
	Knows the definitions related to import in import legislation.
	Explain the types of imports.
	Import transactions
	Knows the conditions of being an importer.
	Can explain taxes on imports
	Payment methods used in foreign trade
	Understands the payment methods used in foreign trade.
	Learns financing techniques in foreign trade.
	Delivery methods in foreign trade
	Knows the subject of incoterms, which are international delivery methods.
	Can compare foreign trade delivery methods.
	Documents used in foreign trade
	Learn these documents used internationally.
	Knows which institutions have approved these documents.
	Foreign exchange regulations in foreign trade
	Knows the general principles regarding foreign exchange legislation in foreign trade.
	Foreign exchange regulations in foreign trade
	Learn foreign exchange buying, selling and transfer documents.

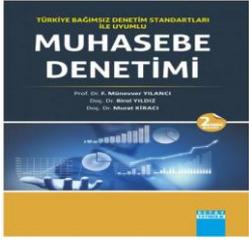
		Have general information about Turkish Eximbank.	
Week-Date		Course Topics	Relevant Program Qualification
1	September 15, 2025 - September 19, 2025	Foreign trade, Foreign trade deficit, Causes of foreign trade,	PY2-PY10-PY12
2	September 22, 2025- September 26, 2025	Türkiye's foreign trade values and its place in world trade	PY2-PY10-PY12
3	September 29, 2025 - October 3, 2025	Foreign trade policy and its objectives	PY2-PY10-PY12
4	06.10.2025-10.10.1025	Foreign trade policy instruments	PY2-PY10-PY12
5	October 13, 2025 - October 17, 2025	Reciprocal trade systems - Border trade - Free zone trade	PY2-PY10-PY12
6	October 20, 2025- October 24, 2025	Export operations	PY2-PY10-PY12
7	October 27, 2025- October 31, 2025	Import operations	PY2-PY10-PY12
8	November 3, 2025 - November 7, 2025	Import operations	PY2-PY10-PY12
	08.11.2025-16.11.2025	Midterm Exam	
9	November 17, 2025- November 21, 2025	Payment methods used in foreign trade	PY2-PY10-PY12
10	November 24, 2025- November 28, 2025	Delivery methods in foreign trade	PY2-PY10-PY12
11	01.12.2025-05.12.2025	Documents used in foreign trade	PY2-PY10-PY12
12	08.12.2025-12.12.2025	Foreign exchange regulations in foreign trade	PY2-PY10-PY12
13	December 15, 2025- December 19, 2025	Foreign exchange regulations in foreign trade	PY2-PY10-PY12
14	December 22, 2025- December 26, 2025	General repetition	PY2-PY10-PY12
	December 29, 2025 - January 8, 2026	Final Exam	
	January 13, 2026- January 21, 2026	Supplemental Exam	
Evaluation		This course will be assessed through a midterm exam, homework, and a final exam, consisting of either standard or test questions based on the textbooks and the topics covered in the course. The midterm exam contributes 20% to the grade point average, the homework contributes 20%, and the final exam contributes 60%. The passing grade is 60 out of 100.	
Sample Questions		<p>1)- Which one is an incorrect sentence about foreign trade?</p> <p>a)- The purchase and sale of goods between countries is defined as foreign trade.</p> <p>b)- Foreign trade is the entire trade in goods and services between independent countries.</p> <p>c)- Foreign trade consists of the sum of import and export movements.</p> <p>d)- Foreign trade is export and import transactions.</p> <p>e)- Foreign trade is the movement of foreign monetary funds from one country to another.</p> <p>2)- In this type of tax base applied at customs, a fixed value is calculated per unit based on the physical elements of the goods. Which of the following is this method?</p> <p>a)- Ad valorem method</p> <p>b)- Specific method</p> <p>c)- Mixed method</p> <p>d)- Dumping method</p> <p>e)- Anti-dumping</p> <p>3)- The government provides direct financial support to individuals or institutions to encourage exports. This support takes the form of export credits, tax refunds, tax exemptions, etc. Which of these is the term used to describe this government practice?</p> <p>a)- Multiple exchange rate system</p> <p>b)- Anti-Dumping customs duty</p> <p>c)- Export subsidy</p>	

	d)- Import quota e)- Exchange control 4)- Which of our provinces has border trade? a)-Artvin b)-Mersin c)-Edirne d)-Tekirdağ e)-Tunceli
Answer Key	1- d, 2-b, 3-c, 4-a
Source book	 Yazar: Çelik, Kenan (2012) Dış Ticaret İşlemleri Yönetimi. Trabzon: Murathan yayınevi
Supplementary Resources and Reading List	- Kaya, Ferudun (2011). Foreign Trade Transactions and Accounting Applications - Ankara: Detay Publishing House

TMV U239 Accounting Audit

Faculty Member	Lecturer Ergün SELCUK
Room Number	I-18
Office Hours	Tuesday: 1:00 PM - 3:00 PM
Email	eminergun.selcuk@gop.edu.tr
Class Time	Friday: 09:30-12:15
Classroom	D16
Purpose of the Course	Accounting auditing aims to verify and determine the degree to which information expressed in monetary figures for a specific period in businesses engaged in economic activity conforms to predetermined criteria and laws, and to provide a proactive and error-proof report on this matter. This function involves an assessment based on the collection of documents and information conducted by an independent professional expert or person with sufficient professional knowledge in the field.
Subject and Related Achievements	<p>Definition, importance and concept of accounting auditing Has knowledge about accounting auditing and its importance.</p> <p>History of Accounting Auditing Has knowledge about the History of Accounting Auditing.</p> <p>Objectives of Accounting Audit Knows why accounting auditing should be done and the objectives of the audit.</p> <p>Information about the Audit and Auditor He/she is knowledgeable about auditing and auditor-related information.</p> <p>Internal accounting control system Knows how to create and use the internal accounting control system.</p> <p>Audit evidence and techniques Knows the evidence to be used in accounting audit. Has sufficient knowledge about the techniques to be used in accounting auditing and how these techniques should be used.</p> <p>Statistical sampling methods used for auditing Knows the statistical sampling methods to be used in auditing.</p> <p>Audit work programs Knows how to prepare an audit work program.</p> <p>Preparation of working papers Knows how to prepare audit-related working papers.</p> <p>Audit Reports Has sufficient knowledge about the audit reports prepared at the end of the audit process.</p> <p>Sample audit reports It can prepare a sample audit report in line with the information it has obtained.</p>

		Course Topics	Relevant Program Qualification
1	September 15, 2025 - September 19, 2025	Definition and importance of accounting auditing	PY3-PY2-PY4-PY16
2	September 22, 2025- September 26, 2025	History of accounting auditing	PY3-PY2-PY4-PY16
3	September 29, 2025 - October 3, 2025	Objectives of accounting audit	PY3-PY2-PY4-PY16
4	06.10.2025-10.10.1025	Information about the audit and the auditor	PY3-PY2-PY4-PY16
5	October 13, 2025 - October 17, 2025	Internal accounting control system	PY3-PY2-PY4-PY16
6	October 20, 2025- October 24, 2025	Audit evidence and techniques	PY3-PY2-PY4-PY16
7	October 27, 2025- October 31, 2025	Statistical sampling methods used for auditing	PY3-PY2-PY4-PY16
8	November 3, 2025 - November 7, 2025	Audit work programs	PY3-PY2-PY4-PY16
	08.11.2025-16.11.2025	Midterm Exam	
9	November 17, 2025- November 21, 2025	Preparation of working papers	PY3-PY2-PY4-PY16
10	November 24, 2025- November 28, 2025	Audit reports	PY3-PY2-PY4-PY16
11	01.12.2025-05.12.2025	Preparation of sample audit reports	PY3-PY2-PY4-PY16
12	08.12.2025-12.12.2025	Review of the SM, SMMM and YMM law no. 3568	PY3-PY2-PY4-PY16
13	December 15, 2025- December 19, 2025	Sample Audit Application	PY3-PY2-PY4-PY16
14	December 22, 2025- December 26, 2025	Sample Audit Application	PY3-PY2-PY4-PY16
	December 29, 2025 - January 8, 2026	Final Exam	
	January 13, 2026- January 21, 2026	Supplemental Exam	
Evaluation		This course will be assessed through a midterm exam, homework, and a final exam, consisting of either standard or test questions based on the textbooks and the topics covered in the course. The midterm exam contributes 20% to the grade point average, the homework contributes 20%, and the final exam contributes 60%. The passing grade is 60 out of 100.	
Sample Questions		<p>1- Which of the following is one of the "Reporting Standards" among the "Generally Accepted Auditing Standards"?</p> <p>a) Gathering evidence b) Independence c) Adequate explanation d) Planning and monitoring of assistants e) Professional attention and care</p> <p>2- In which of the following audits are the results communicated to the upper management or the managers of the unit making the evaluation?</p> <p>a) Activity Audit b) Internal audit c) Compliance audit d) Public audit e) Financial statement audit</p> <p>3- In which month is the audit planning carried out?</p> <p>a) June-October b) February -March c) April-May d) January-February e) November-January</p> <p>4- I. Plan II. Scope III. Finding Which of the above is not included in the standard form of positive opinion? a)I b) II c) I,III d) I,II e) II,III</p> <p>5- I. Analytical controls II. Management's review of sales results III. Segregation of duties Which one(s) of the above is one of the "control actions" that are elements of internal control. a) I b)II c) III d) I and II e) II and III</p>	
Answer Key		1.c 2.c 3.c 4.a 5.e	

Source book		Prof. Dr. Münevver Yılanıcı, Assoc. Prof. Dr. Birol YILDIZ, Assoc. Prof. Dr. Murat KIRACI Publication Year 2016
Supplementary Resources and Reading List		

TMVU251 E-Commerce

Faculty Member	Lecturer Ergün SELCUK
Room Number	I-18
Office Hours	Tuesday: 1:00 PM - 3:00 PM
Email	eminergun.selcuk@gop.edu.tr
Class Time	Friday: 1:15 PM - 4:00 PM
Classroom	D15
Purpose of the Course	The aim of this course is to enable students to understand all aspects of e-commerce and also to understand good e-commerce practices.
Subject and Related Achievements	Economy and the New World Order A general overview of economic history refers to the new world order and new economic developments. Knows the concept of the new economy, its features and possibilities.
	Dynamics of Global and Regional Trade Knows the actors of globalization and global trade. It refers to the actors of regionalization and regional trade.
	Scope of Electronic Commerce Knows the relationship between e-commerce and other branches of science. Knows the development of e-commerce. It refers to the scope of e-commerce.
	Advantages of Electronic Commerce Knows the advantages of e-commerce for businesses. Expresses the advantages of e-commerce for consumers.
	Tools of Electronic Commerce of Electronic Commerce (internet, intranet, etc.). Refers to the forms of Electronic Commerce.
	Parties to Electronic Commerce Knows the indirect aspects of electronic commerce. Knows the effects of electronic commerce. It refers to electronic commerce in the world and in Türkiye.
	Marketing process in e-commerce Knows how to prepare the marketing environment in e-commerce and how to create stores in e-marketing. It refers to market research in electronic commerce, advertising methods used on the Internet, and the effects of e-commerce on advertising and marketing.
	Payment instruments in electronic commerce It refers to credit card, virtual card, debit card, prepaid card. Knows smart cards, electronic money, electronic checks, and electronic wallets.
	Security in e-commerce Knows the precautions to be taken regarding security in electronic commerce.
	electronic government (e-government) It refers to the elements of electronic government.
	Government service opportunities on the Internet Knows government service opportunities on the Internet.
	The purpose and advantages of e-government Knows the purpose of e-government and expresses its advantages. Expresses the advantages of e-government.
	E-Commerce applications - Stages of creating electronic commerce Knows the stages of creating electronic commerce.

		Refers to the problems encountered in electronic commerce.	
		Course Topics	Relevant Program Qualification
1	September 15, 2025 - September 19, 2025	Economy and the New World Order	PY10-PY12-PY15
2	September 22, 2025- September 26, 2025	Dynamics of Global and Regional Trade	PY10-PY12-PY15
3	September 29, 2025 - October 3, 2025	Scope of Electronic Commerce	PY10-PY12-PY15
4	06.10.2025-10.10.1025	Advantages of Electronic Commerce	PY10-PY12-PY15
5	October 13, 2025 - October 17, 2025	Tools of Electronic Commerce	PY10-PY12-PY15
6	October 20, 2025- October 24, 2025	Parties to Electronic Commerce	PY10-PY12-PY15
7	October 27, 2025- October 31, 2025	Marketing process in e-commerce	PY10-PY12-PY15
8	November 3, 2025 - November 7, 2025	Payment instruments in electronic commerce	PY10-PY12-PY15
	08.11.2025-16.11.2025	Midterm Exam	
9	November 17, 2025- November 21, 2025	Security in e-commerce	PY10-PY12-PY15
10	November 24, 2025- November 28, 2025	electronic government (e-government)	PY10-PY12-PY15
11	01.12.2025-05.12.2025	Government service opportunities on the Internet	PY10-PY12-PY15
12	08.12.2025-12.12.2025	The purpose and advantages of e-government	PY10-PY12-PY15
13	December 15, 2025- December 19, 2025	E-Commerce applications - Stages of creating electronic commerce	PY10-PY12-PY15
14	December 22, 2025- December 26, 2025	General repetition	PY10-PY12-PY15
	December 29, 2025 - January 8, 2026	Final Exam	
	January 13, 2026- January 21, 2026	Supplemental Exam	
Evaluation	This course will be assessed through a midterm exam, homework, and a final exam, consisting of either standard or test questions based on the textbooks and the topics covered in the course. The midterm exam contributes 20% to the grade point average, the homework contributes 20%, and the final exam contributes 60%. The passing grade is 60 out of 100.		
Sample Questions	<p>1.I. Communication costs are significantly reduced. II. Provides increase in productivity. III. Provides customer segmentation opportunity . Which of the above is not among the advantages of Electronic Commerce for businesses? a) I b) II c) III d) I,II e) II, III</p> <p>2- I. Rapid product comparison II. Ensuring transaction security III. Sharing resources with business partners Which of the above is not among the advantages of the extranet? a) I b) II c) III d) I,II e) II,III</p> <p>3- I. E-government is a reform in administration. II. E-government increases innovation in technology. III. E-government increases efficiency. Which of the above are among the advantages of E-government ? a) I b) II c) III d) I,II e) I,III</p> <p>4- I. Query mechanism II. Database III. Registration programs Which of the above is not among the basic parts of search engines? a) I b) II c) III d) I,II e) II,III</p>		

	<p>5-Which of the following <u>is not among the problems encountered in electronic commerce?</u></p> <p>a) Social and cultural problems b) Taxation problems c) Technological infrastructure problems d) Security problems e) Competition problems</p>
Answer Key	1- b 2 -d 3- e 4- a 5-e
Source book	 <p>Author/Editor: Çakırer, Akif (Editor) (2021). Electronic Commerce. Istanbul: Lisans Publishing</p> <p>Responsible Sections/Pages : The places specified by the responsible instructor in the course.</p>
Supplementary Resources and Reading List	<p>-Insignia, Gazanfer (2020). E-Commerce. Ankara: Nobel Publishing Distribution</p> <p>-Çakırer, Akif (2021). E.Commerce. Bursa: Ekin Press Publishing</p>