

ADIYAMAN UNIVERSITY VOCATIONAL SCHOOL OF SOCIAL SCIENCES DEPARTMENT OF ACCOUNTING AND TAX APPLICATIONS

INTRODUCTORY BOOKLET

2006

2025-2026

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About the Department

Adiyaman University Department of Accounting and Tax Applications was established in 1990 and started accepting students at the associate degree level as of the 1990-1991 academic year.



Head of Department

Asistant Professor Ahmet KARAHAN

The Deputy

Asistant Professor Beyhan KILINÇER

Akademic Staff

Asistant Professor Ahmet KARAHAN

Asistant Professor Beyhan KILINÇER

Lecturer Savaş DENİZER

Lecturer Cihangir Kenan KETENCİ

Department Secretary

Murat ASLAN

Mission & Vision

Mission

To train professional staff who have entrepreneurial and analytical thinking skills, who will understand the basic concepts of accounting, generally accepted accounting principles and accounting practices, and who will ensure that accounting transactions in businesses are carried out in accordance with international accounting standards.

Vision

To be a program that produces contemporary, innovative graduates with the qualifications and high moral standards demanded by businesses.

Importance of Accounting and Tax Applications Department

Taxes are an important item among the state's income sources. Taxpayers, both real and legal persons, must pay taxes to the state as deemed appropriate by law. The accounting and tax practices department educates accounting professionals who provide information on the laws and rules that must be followed in the preparation of financial statements such as balance sheets and income statements, as well as in the preparation of tax returns of institutions or individuals, and who contribute to the collection of taxes.



Why Department of Accounting and Tax Practices?

The Department of Accounting and Tax Applications aims to train intermediate staff who are competent in the fields of law, business, economics, foreign trade and finance, as well as the theoretical and practical accounting knowledge needed in the business world, and who can use the accounting and business knowledge they receive in the most efficient.

Students who graduate from the department can usually direct their careers as they wish. The department finds a place in the accounting and finance departments of businesses as well as in institutions that provide accounting and tax services, and continues to be popular among associate degree departments due to the variety of job opportunities.



Job Opportunities for Our Graduates

Our students who complete their education can work as accounting professionals in both public institutions and organizations and private sector businesses. Students who complete their education at the undergraduate level can have the title of Certified Public Accountant after completing a three-year internship and passing the relevant exams. In addition, accounting professionals can become independent auditors in accordance with Law No 3568.



Highest and Lowest Placement Scores

Score Type: TYT

Minimum: 258,990



Course Catalogue

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|---|----------|------|----|-----|
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| Code | Course Title | T | U | K | ECTS | Z/S | LANGUAGE |
|-------------|--|----|---|----|------|-----|----------|
| MHS 101 | FINANCIAL ACCOUNTING I | 3 | 1 | 4 | 5 | Z | TURKISH |
| ENF 101 | BASIC INFORMATION TECHNOLOGIES I | 2 | 0 | 2 | 4 | Z | TURKISH |
| MHS 105 | GENERAL BUSINESS | 3 | 0 | 3 | 4 | Z | TURKISH |
| MHS 107 | MİCRO ECONOMY | 3 | 0 | 3 | 4 | Z | TURKISH |
| MHS 109 | PROFESSIONAL MATHEMATICS | 2 | 1 | 3 | 3 | Z | TURKISH |
| MHS 111 | GENERAL LAW | 2 | 0 | 2 | 3 | Z | TURKISH |
| AİİT 101 | ATATURK'S PRINCIPLES AND HISTORY OF REVOLUTION I | 2 | 0 | 2 | 2 | Z | TURKISH |
| TD 101 | TURKISH LANGUAGE I | 2 | 0 | 2 | 2 | Z | TURKISH |
| YD 101 | FOREIGN LANGUAGE I | 2 | 0 | 2 | 3 | Z | ENGLISH |
| TOTA | AL . | 21 | 2 | 23 | 30 | | |

2. Semester

| Code | Course Title | T | U | K | ECTS | Z/S | LANGUAGE |
|------------|---|----|----|----|-------------|-----|-------------|
| MHS 102 | FINANCIAL ACCOUNTING II | 3 | 1 | 4 | 5 | Z | TURKISH |
| ENF 102 | BASIC INFORMATION TECHNOLOGIES II | 2 | 0 | 2 | 4 | Z | TURKISH |
| MHS 106 | LABOR AND SOCIAL SECURITY LAW | 2 | 0 | 2 | 3 | Z | TURKISH |
| MHS 108 | COMMERCIAL MATHEMATICS | 2 | 1 | 3 | 3 | Z | TURKISH |
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CIAL SCIENCES

| AİİT 102 | ATATURK'S PRINCIPLES AND HISTORY OF REVOLUTION II | 2 | 0 | 2 | 2 | Z | TURKISH |
|-------------|--|-----|-----|------|-------------|-----|-----------------------------------|
| TD 102 | TURKISH LANGUAGE II | 2 | 0 | 2 | 2 | Z | TURKISH |
| YD 102 | FOREIGN LANGUAGE II | 2 | 0 | 2 | 3 | Z | ENGLISH |
| | OPTIONAL 1 | | | | 4 | S | TURKISH |
| | OPTIONAL 2 | | | | 4 | S | TURKISH |
| ТОТА | L . | 15 | 2 | 17 | 30 | | |
| OPTIC | ONAL 1, OPTIONAL 2 | COU | JRS | SE I | LIST | | |
| MHS | | | | | | | |
| 122 | MACRO ECONOMY | 2 | 1 | 3 | 4 | S | TURKISH |
| MHS 124 | STATISTICS | 1 | 1 | 2 | 4 | S | TURKISH |
| MHS 126 | ENVIRONMENT PROTECTION | 2 | 0 | 2 | 4 | S | TURKISH |
| MHS 128 | E-COMMERCE | 2 | 0 | 2 | 4 | S | TURKISH |
| MHS 130 | COMMERCIAL DOCUMENTS | 2 | 0 | 2 | 4 | S | TURKISH |
| | | | | | | | |
| 3. Sem | ester | | | | | | |
| Code | Course Title | T | U | K | ECTS | Z/S | LANGUAGE |
| MHS 201 | PACKAGE PROGRAMS I | 2 | 2 | 3 | 3 | Z | TURKISH |
| MHS 203 | COST ACCOUNTING | 3 | 1 | 4 | 4 | Z | TURKISH |
| MHS 205 | TAX LAW | 2 | 0 | 2 | 2 | Z | TURKISH |
| MHS 207 | COMMERCIAL LAW | 2 | 0 | 2 | 3 | Z | TURKISH |
| ST 201 | INTERNSHIP I | 0 | 0 | 0 | 4 | Z | TURKISH |
| | OPTIONAL 1 | | | | 4 | S | TURKISH |
| | OPTIONAL2 | | | | 4 | S | TURKISH |
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| | OPTIONAL 3 | | | | 4 | S | TURKISH | | | |
|--|--|------------------------|---|----|----|---|---------|--|--|--|
| | OPTIONAL 4 (One of the SKS lessons) | | | | 2 | S | TURKISH | | | |
| ТОТА | L | 9 | 3 | 11 | 30 | | | | | |
| OPTI | ONAL 1, OPTIONAL 2, | OPTIONAL 3 COURSE LIST | | | | | | | | |
| MHS 221 | FINANCIAL MANAGEMENT | 3 | 1 | 4 | 4 | S | TURKISH | | | |
| MHS 223 | CONSTRUCTION ACCOUNTING | 2 | 1 | 3 | 4 | S | TURKISH | | | |
| MHS 225 | PUBLIC FINANCE | 3 | 0 | 3 | 4 | S | TURKISH | | | |
| MHS 227 | RESEARCH METHODS AND TECHNIQUES | 2 | 0 | 2 | 4 | S | TURKISH | | | |
| MHS 229 | BUSINESS ADMINISTRATION I | 3 | 0 | 3 | 4 | S | TURKISH | | | |
| MHS 231 | QUALITY MANAGEMENT SYSTEMS | 2 | 0 | 2 | 4 | S | TURKISH | | | |
| MHS 233 | PROFESSIONAL ETHICS | 2 | 0 | 2 | 4 | S | TURKISH | | | |
| MHS 235 | PROFESSIONAL FOREIGN LANGUAGE I | 2 | 0 | 2 | 4 | S | ENGLISH | | | |
| MHS 237 | ENTREPRENEURSHIP | 3 | 1 | 4 | 4 | S | TURKISH | | | |
| MHS 239 | END OF PERIOD PROCEDURES IN ACCOUNTING | 3 | 1 | 4 | 4 | S | TURKISH | | | |
| MHS 241 | ACCOMMODATION ACCOUNTING | 3 | 0 | 3 | 4 | S | TURKISH | | | |
| MHS 243 | TAX CONSCIOUSNESS AND ETHICS | 2 | 0 | 2 | 4 | S | TURKISH | | | |
| AHL 201 | AHI AND PROFESSIONAL ETHICS | 2 | 0 | 2 | 4 | S | TURKISH | | | |
| Seçmeli 4 Sosyal Kültürel Sanatsal Ders Havuzu | | | | | | | | | | |

| SKS 231 | GYM CLASS | 1 | 1 | 2 | 2 | S | TURKISH |
|---|--|-------------|-------------|------------------|------------------|------------------|---|
| SKS 233 | MUSIC | 1 | 1 | 2 | 2 | S | TURKISH |
| SKS 235 | PAINTING CLASS | 1 | 1 | 2 | 2 | S | TURKISH |
| SKS 237 | FOLK DANCES | 1 | 1 | 2 | 2 | S | TURKISH |
| SKS 239 | HISTORY OF ART | 2 | 0 | 2 | 2 | S | TURKISH |
| SKS 241 | HISTORY OF SCIENCE | 2 | 0 | 2 | 2 | S | TURKISH |
| SKS 243 | DRAMA | 1 | 1 | 2 | 2 | S | TURKISH |
| SKS 245 | SIGN LANGUAGE | 1 | 1 | 2 | 2 | S | TURKISH |
| SKS 247 | COMMUNICATION TECHNIQUES | 1 | 1 | 2 | 2 | S | TURKISH |
| | | | | | | | |
| | | | | | | | |
| 4. Sem | nester | | | | | | |
| | nester Dersin Adı | T | U | K | ECTS | Z/S | DİL |
| | | T 2 | U 2 | K | ECTS | Z/S Z | DİL TURKISH |
| Kodu MHS | Dersin Adı PACKAGE | 2 | 2 | | 4 | _,,, | |
| MHS 202 MHS | Dersin Adı PACKAGE PROGRAMS II TURKISH TAX | 2 | 2 | 3 | 4 | Z | TURKISH |
| MHS 202 MHS 204 MHS | Dersin Adı PACKAGE PROGRAMS II TURKISH TAX SYSTEM FINANCIAL STATEMENTS AND | 2 | 2 1 | 3 | 4 | Z | TURKISH |
| MHS 202 MHS 204 MHS 206 MHS | Dersin Adı PACKAGE PROGRAMS II TURKISH TAX SYSTEM FINANCIAL STATEMENTS AND ANALYSIS CORPORATE | 3 | 2 1 1 | 3 4 | 4 3 | Z Z Z | TURKISH TURKISH TURKISH |
| MHS 202 MHS 204 MHS 206 MHS 208 ST | Dersin Adı PACKAGE PROGRAMS II TURKISH TAX SYSTEM FINANCIAL STATEMENTS AND ANALYSIS CORPORATE ACCOUNTING | 2 3 3 | 2 1 1 | 3 4 4 3 | 4 3 3 | Z Z Z | TURKISH TURKISH TURKISH |
| MHS 202 MHS 204 MHS 206 MHS 208 ST | PACKAGE PROGRAMS II TURKISH TAX SYSTEM FINANCIAL STATEMENTS AND ANALYSIS CORPORATE ACCOUNTING INTERNSHIP II | 2 3 3 | 2 1 1 | 3 4 4 3 | 4 3 4 | z z z z | TURKISH TURKISH TURKISH TURKISH |
| MHS 202 MHS 204 MHS 206 MHS 208 ST | PACKAGE PROGRAMS II TURKISH TAX SYSTEM FINANCIAL STATEMENTS AND ANALYSIS CORPORATE ACCOUNTING INTERNSHIP II OPTIONALI | 2 3 3 | 2 1 1 | 3 4 4 3 | 4 3 4 4 | Z Z Z Z S | TURKISH TURKISH TURKISH TURKISH TURKISH |

OPTIONAL 1, OPTIONAL 2, OPTIONAL 3 COURSE LIST

| MHS 222 | FOREIGN TRADE TRANSACTIONS AND ACCOUNTING | 3 | 1 | 4 | 4 | S | TURKISH |
|------------|---|---|---|---|---|---|---------|
| MHS 224 | ACCOUNTING AUDIT | 2 | 1 | 3 | 4 | S | TURKISH |
| MHS 226 | LAW OF OBLIGATIONS | 2 | 0 | 2 | 4 | S | TURKISH |
| MHS 228 | BUSINESS ADMINISTRATION II | 3 | 0 | 3 | 4 | S | TURKISH |
| MHS 230 | BANK ACCOUNTING | 2 | 1 | 3 | 4 | S | TURKISH |
| MHS 232 | PROFESSIONAL FOREIGN LANGUAGE II | 3 | 0 | 3 | 4 | S | ENGLISH |
| MHS 234 | FINANCIAL INVESTMENT INSTRUMENTS | 2 | 0 | 2 | 4 | S | TURKISH |
| MHS 236 | INTERNATIONAL ACCOUNTING STANDARDS | 3 | 0 | 3 | 4 | S | TURKISH |
| MHS 238 | ACCOUNTING PROFESSIONAL LEGISLATION | 2 | 0 | 2 | 4 | S | TURKISH |
| MHS 240 | FINANCIAL LITERACY | 2 | 0 | 2 | 4 | S | TURKISH |

SOCIAL SCIENCES VOCATIONAL SCHOOL ACCOUNTING AND TAX DEPARTMENT

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