

SELF-ASSESSMENT REPORT

GUMUSHANE ÜNİVERSİTY

ACCOUNTING AND TAX APPLICATIONS PROGRAM

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19.04.2021-17.05.2021

0. INTRODUCTION

0.1. PROGRAMME INFORMATION

Accounting and Tax Applications programme; accounting or consultancy offices providing accounting and tax services, accounting and finance departments of public or private sector organisations, analytical thinking, problem solving, entrepreneurial accounting professions to educate and train the people of the world.

History

Founded on 27 July 2002, the School was completed in a short time and donated to Atatürk University by the Aydın Doğan Foundation on 28 September 2003. In 2006, with the opening of Erzincan University, it was incorporated into Erzincan University. It was later replaced by Gümüşhane University, which was opened in 2008. Built on a 55.000 m² plot, our campus has a closed area of 15.000 m². In the Education Block with a capacity of 1150 students; There are 19 classrooms, 8 laboratories, a conference hall for 200 people, library, internet cafe, canteen, cafeteria and offices for lecturers.

The Department of Accounting and Taxation started to admit students in 2004-2005 academic year.

Mission

By providing young people in our country and in our region with the opportunity to receive education equipped with scientific and technological infrastructure, we are able to provide young people who can think universally, are innovative, participatory, have professional competence and to train qualified manpower with self-confidence.

Vision

To be a department that has the high standards required by the Accounting Profession, modern, environmentalist, innovative, sharing, educating qualified labour force preferred by the business world, contributing to the economy by being productive in working life, educating graduates with scientific thinking.

Degree to be obtained

Graduated students are entitled to receive an associate degree diploma with the title of Accounting professional staff.

Admission Requirements

To be successful in the YKS exam conducted by the Student Selection and Placement Centre (ÖSYM). The admission requirements for foreign students are announced on the university website at the beginning of each academic year.

Access to Higher Degree

Candidates who have successfully completed their associate degree education can transfer to Accounting, Accounting and Financial Management, Accounting and Finance Teaching, International Finance, International Business Administration, International Trade, International Trade and Finance, International Trade and Management, Logistics Management, Labour Economics and Industrial Relations, Business Administration and Economics Undergraduate Programmes provided that they get enough points in the Vertical Transfer Examination (DGS) conducted by the Student Selection and Placement Centre. Likewise, as a result of the Vertical Transfer Examination, Open Education Faculty They can enrol in the third year of Economics and Business Administration Departments.

Graduation Requirements

Students who complete the courses in the programme for a total of 120 ECTS and obtain at least 2.0 out of 4.00 are eligible.

Employment Opportunities of Graduates

Graduates of the department work in accounting departments of companies, banking and finance sector, accounting offices, financial consultancy offices, foreign trade companies, all kinds of commercial enterprises, insurance companies and audit firms. In addition, graduates who want to work in state institutions can work in the accounting units of public areas such as the Ministry of Finance, notary offices and tax offices by getting enough points from the KPSS exam.

Learning Objectives

To meet the shortage of qualified intermediate staff related to accounting and pre-accounting of all kinds of commercial enterprises, financial sector and financial institutions by providing quality education.

Accounting and Tax Department Activities

- 1- Accounting package programmes and application studies
- 2-To be able to make correspondence related to the field by using computer, to store information, to use stored information applications
- 3- Applications to process the books used in commercial principles according to the appropriate and principles
- 4- Creating accounting, using it in strategic and operational dimensions and using this information in organisational execution and design work
- 5- Company types, establishment, capital increase and decrease, dividend distribution and liquidation of the company, according to the legal legislation on the liquidation of the related accounting records,

Evidence

INTRODUCTION.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C4%B0R%C4%B0%C5%9E.docx>

1. STUDENTS

1.1. Students admitted to the programme must have the infrastructure to acquire the outcomes (knowledge, skills and behaviours) that the programme aims to provide within the prescribed period. The indicators taken into account in the admission of students should be monitored and their development over the years should be evaluated. Student admissions to the Accounting and Tax Applications associate degree programme are made according to the results of YKS made by the Higher Education Council (YÖK), Student Selection and Placement Centre (ÖSYM). Our Vocational School Accounting and Tax Applications Programme accepts students who score 150.000 points and above in TYT type from YKS exam. The language of instruction of our programme is Turkish and there are compulsory English courses as a foreign language. Students who enrol in the Accounting and Tax Applications programme are required to take all the courses prescribed in order to graduate from the programme.

Programme Targeted Outcomes

Gains the ability to renew himself mentally and physically. To be able to work in a planned and systematic manner related to the field, to be able to do research individually and / or as a group. Can meet the accounting practices of other sectors (such as construction enterprises). To be able to comprehend the applications, requirements, innovations related to the field and to have the capacity to think analytically and produce solutions to the problems that may arise in business life. To have the ability to make accounting systematic accounting records, to organise, report and interpret financial statements. To have the ability to use the legislation related to the field of accounting and taxation. Knows and follows the professional legislation writings. Has basic terminology related to accounting, financing, taxation, costing, budgeting, auditing. To be able to use information and communication technologies and basic programmes related to accounting profession effectively. Has basic knowledge of mathematics. Has knowledge about the business and transactions related to the field of social security.

Evidence

UNIVERSITY OF GÜMÜŞHANE - Accounting and Tax Applications - General Information - Associate Degree Atlas (2018).pdf

[http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Genel%20Bilgiler%20-%20%C3%96nlisans%20Atlas%C4%B1%20\(2018\).pdf](http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Genel%20Bilgiler%20-%20%C3%96nlisans%20Atlas%C4%B1%20(2018).pdf)

UNIVERSITY OF GÜMÜŞHANE - Accounting and Tax Applications - Quota, Placement and Registration Statistics - Associate Degree Atlas (2018).pdf

[http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Kontenjan,%20Yerle%C5%9Fme%20ve%20Kay%C4%B1t%20%C4%B0statistikleri%20-%20%C3%96nlisans%20Atlas%C4%B1%20\(2018\).pdf](http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Kontenjan,%20Yerle%C5%9Fme%20ve%20Kay%C4%B1t%20%C4%B0statistikleri%20-%20%C3%96nlisans%20Atlas%C4%B1%20(2018).pdf)

UNIVERSITY OF GÜMÜŞHANE - Accounting and Tax Applications - Placement Requirements (2016 ÖSYS) - Associate Degree Atlas (2018).pdf

[http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Yerle%C5%9Fme%20Ko%C5%9Fullar%C4%B1%20\(2016%20%C3%96SYS\)%20-%20%C3%96nlisans%20Atlas%C4%B1%20\(2018\).pdf](http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Yerle%C5%9Fme%20Ko%C5%9Fullar%C4%B1%20(2016%20%C3%96SYS)%20-%20%C3%96nlisans%20Atlas%C4%B1%20(2018).pdf)

UNIVERSITY OF GÜMÜŞHANE - Accounting and Tax Applications - Number of Enrolled Students - Associate Degree Atlas (2018).pdf

[http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Kay%C4%B1t%C4%B1%20%C3%96%C4%9Frenci%20Say%C4%B1s%C4%B1%20-%20%C3%96nlisans%20Atlas%C4%B1%20\(2018\).pdf](http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Kay%C4%B1t%C4%B1%20%C3%96%C4%9Frenci%20Say%C4%B1s%C4%B1%20-%20%C3%96nlisans%20Atlas%C4%B1%20(2018).pdf)

UNIVERSITY OF GÜMÜŞHANE - Accounting and Tax Applications - Graduates of the Programme Student Numbers - Associate Degree Atlas (2018)-merged.pdf

[http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Programdan%20Mezun%20Olan%20%C3%96%C4%9Frenci%20Say%C4%B1lar%C4%B1%20-%20%C3%96nlisans%20Atlas%C4%B1%20\(2018\)-birle%C5%9Ftirildi.pdf](http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Programdan%20Mezun%20Olan%20%C3%96%C4%9Frenci%20Say%C4%B1lar%C4%B1%20-%20%C3%96nlisans%20Atlas%C4%B1%20(2018)-birle%C5%9Ftirildi.pdf)

1.2. The policies applied in the admission of students with horizontal and vertical transfer, double major, minor and student exchange practices, and the evaluation of courses taken in other institutions and/or programmes and credits earned must be defined and implemented in detail. Students who graduate from this programme have the opportunity to complete their bachelor's degree by transferring to 4-year faculties related to their fields with DGS (Vertical Transfer Examination). Our department accepts students both according to the central placement score and according to the semester average. Students cannot transfer from the first semester to the last semester of associate degree diploma programmes. Students who are placed in a diploma programme with foreign student status cannot transfer. Candidates who have successfully completed their associate degree education can transfer to Accounting, Accounting and Financial Management, Accounting and Finance Teaching, International Finance, International Business, International Business, International Trade, International Trade and Finance, International Trade and Management, Logistics Management, Labour Economics and Industrial Relations, Business Administration and Economics Undergraduate Programmes if they get enough points in the Vertical Transfer Examination (DGS) conducted by the Student Selection and Placement Centre or they can complete their four-year undergraduate education by enrolling in the third year of the Economics and Business Administration Departments of the Open Education Faculty.

Evidence

UNIVERSITY OF GÜMÜŞHANE - Accounting and Tax Applications - Number of Incoming_Outgoing Students with Transfer - Associate Degree Atlas (2018).pdf

[http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Yatay%20Ge%C3%A7i%C5%9F%20ile%20Gelen_Giden%20%C3%96%C4%9Frenci%20Say%C4%B1lar%C4%B1%20-%20%C3%96nlisans%20Atlas%C4%B1%20\(2018\).pdf](http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9CM%C3%9C%C5%9EHANE%20%C3%9CN%C4%B0VERS%C4%B0TES%C4%B0%20-%20Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20-%20Yatay%20Ge%C3%A7i%C5%9F%20ile%20Gelen_Giden%20%C3%96%C4%9Frenci%20Say%C4%B1lar%C4%B1%20-%20%C3%96nlisans%20Atlas%C4%B1%20(2018).pdf)

1.3. Measures should be taken by the institution and/or programme to encourage and ensure student mobility through agreements and partnerships with other institutions. The internationalisation strategy of our unit is the "Farabi Exchange Programme", which is a student and faculty exchange programme between higher education institutions that provide associate degree education in universities and institutes of high technology. Associate degree students must have completed their first year and have a GPA of at least 2.00 / 4.00. Other mobility programmes such as Farabi etc. are not deep enough in the department.

Evidence

AGREED INSTITUTIONS.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/ANLA%C5%9EMALI%20KURUMLAR.pdf>

1.4. Counselling services should be provided to guide students on course and career planning. Counsellors assist students in course registration (new registration, registration renewal) and selection (course selection, course taking, adding and dropping courses, etc.), evaluate and approve whether the course taking and selection procedures are in accordance with the legislation (regulation, directive) and course plans. Counsellors approve internship placements, form a training evaluation and oral examination commission, and provide guidance in solving problems related to education and training programmes and university life. The programme counsellors do not only carry out internship, registration renewal, course registration or course counselling procedures, but also teach and support students with information about the department by engaging in friendly promotion with them.

Evidence

1.4.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/1.4.docx>

1.5. Students' achievements in all courses and other activities within the programme should be measured and evaluated by transparent, fair and consistent methods. Students' achievements in all courses and other activities within the scope of the programme are measured by transparent, fair and consistent methods. Within the scope of the provisions related to examinations between Article 18 and Article 30 under the title of Examinations and Evaluation Principles in the third part of Gümüşhane University Associate and Undergraduate Education and Examination Regulations, the instructor who teaches the course uses various measurement tools (such as test exams, classical exams, projects and homework) is being evaluated.

Evidence

GÜ Examination Regulations.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9C%20S%C4%B1nav%20Y%C3%B6netmeli%C4%9Fi.pdf>

1.6. In order to decide on the graduation of students, reliable methods must be developed and implemented to determine that all the conditions required by the programme have been fulfilled. Graduation, diploma and teaching certificate in the sixth section of Gümüşhane University Associate Degree and Undergraduate Education and Examination Regulations `` According to Article 44, paragraph 1, students who have successfully completed all of the 120 ECTS equivalent courses in the programme and have achieved a weighted grade point average of at least 2.0 out of 4.00 in order to successfully complete the programme in which a student is enrolled are eligible to graduate.

Evidence

GÜ Education and Examination Regulations.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/G%C3%9C%20E%C4%9Fitim-%C3%96%C4%9Fretim%20ve%20S%C4%B1nav%20Y%C3%B6netmeli%C4%9Fi.pdf>

2. PROGRAMME EDUCATIONAL OBJECTIVES

2.1. Programme educational objectives should be defined for each programme to be assessed. To be able to learn accounting knowledge, to apply theoretically and practically the period and period-end transactions related to financial accounting, to make and interpret cost and financial calculations, to

make social security transactions and tax calculations, to process accounting documents and prepare declarations, to recognise and use the documents used in commercial life, to check and evaluate whether the accounting data is in accordance with the legislation, the basic concepts of business management, its objectives and its relations with the environment, To be able to comprehend business functions and the relationships between them, to provide communication knowledge and skills, to take responsibility and follow innovations, to know the Turkish Legal System and the basic rules of the commercial legislation to which it is subject, to have a command of the basic principles and concepts of economics, to make commercial calculations, to use computer programmes that can make professional calculations, to have numerical skills, to have knowledge about experience, to have the ability to work individually and to gain the ability to talent.

2.2. These objectives should meet the definition of career goals and professional expectations that the graduates of the programme are expected to reach in the near future. The mission and education of the Accounting and Tax Applications Programmes are compatible with the careers and expectations of the graduates. Upon successful completion of this programme, students will be able to:

1. Learn basic accounting concepts, theories, problems and actors.
2. Use appropriate methods to solve accounting and tax problems.
3. Collect, analyse, interpret and compare accounting and business data.
4. Develops oral and written communication skills.
5. Follows and analyses the literature in the field of accounting and tax applications.
6. Has knowledge about the problems of the age and offers solutions.
7. Gains and develops lifelong learning behaviour.
8. Be aware of professional and ethical responsibilities.
9. Makes interdisciplinary and interdisciplinary team work.

Evidence

2.2.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/2.2.docx>

2.3. It should be compatible with the core missions of the institution, faculty and department. The mission and educational objectives of the Department of Accounting and Tax Applications are compatible with the core missions of Gümüşhane University and Kelkit Aydın Doğan Vocational School. This harmonisation is conveyed here as it was conveyed in the previous sections. The mission of our university is to educate individuals who are equipped with contemporary knowledge, have cultural accumulation and communication skills, have research and problem solving skills, carry out this ability at universal standards to serve the society and know how to produce, apply and disseminate information for the social, cultural, economic, scientific and technological development of the nation.

Evidence

2020-year- KADMYO unit-activity-report.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/2020-y%C4%B1l-KADMYObirim-faaliyet-raporu.pdf>

2.4. It should be determined by involving various internal and external stakeholders of the programme. Within the scope of the Law No. 3568 on Certified Public Accountants and Sworn-in Certified Public Accountants, opinions on education and training processes, curriculum, graduate profile and employment opportunities are received from people who have worked and are currently working in the public and private sectors and the chambers and non-governmental organisations to which they are subject. The department organises seminars and meetings with external stakeholders at the beginning of each academic year to exchange information / knowledge and ideas within the scope of career days and to receive suggestions and opinions on students' individual career determination preferences. Meetings are organised periodically with active students, who are the internal stakeholders of the department, and meetings are also held from time to time with graduate students to discuss the current actions to be taken regarding the department.

Evidence

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2.5. It should be published in an easily accessible manner.

All our internal and external stakeholders and especially our students and prospective students can access the mission, objectives, curriculum and course contents of Gümüşhane University Department of Accounting and Taxation from the web page of our programme and also from the University Information Management System. In addition, first year students of this department are informed in detail how to access information and announcements about the department in the first course they start their education.

Evidence

gumushane-orientation.jpg

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/gumushane-oryantasyon.jpg>

2.6. It should be updated at appropriate intervals in line with the requirements of the internal and external stakeholders of the programme. While carrying out the programme tasks, the programme advisor calls the head of the relevant department, the unit manager, the lecturers in the programme and the students of the programme to the meeting and receives the opinions of the internal stakeholders. In this framework, all necessary studies have been carried out to enrich our education and content provided by our current associate degree students, to make it more up-to-date, more understandable, more balanced and more suitable for business life. In addition, staff and student satisfaction surveys are conducted by the quality coordinatorship of our university. Regarding external stakeholders, especially at the beginning of the semester, interviews are held within the scope of career activities and the needs of the programme and how it should be updated are discussed and arrangements are made accordingly.

Evidence

student-satisfaction-survey.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/ogrenci-memnuniyet-anketi.pdf>

3. PROGRAMME OUTCOMES

3.1. Programme outcomes must cover all of the knowledge, skills and behaviour components required to achieve the programme educational objectives and must be defined in a way to include the relevant (e.g. MÜDEK, FEDEK, SABAK, EPDAD etc.) Assessment Outcomes. Programmes may define their own additional programme outcomes, provided that they are consistent with the programme educational objectives. Gains basic theoretical and practical knowledge and skills in Accounting and Taxation. To be able to learn accounting information, to have the theoretical and practical infrastructure to apply period and period-end transactions related to financial accounting, to comprehend cost and finance information, to prepare, analyse and interpret financial statements, to make social security transactions and tax calculations, to process accounting documents and prepare declarations, to recognise and use the documents used in commercial life, to control and evaluate the compliance of accounting data with the legislation, basic concepts of business management, objectives and relations with the environment, To be able to comprehend business functions and the relationships between them, to provide communication knowledge and skills, to take responsibility and to follow innovations in the field, to know the Turkish Legal System and the basic rules of the commercial legislation to which the business is subject, to master the basic principles and concepts of the economy, to make commercial accounts, to use accounting programmes applied in the professional field in computer environment, to have knowledge about obtaining, processing and analysing numerical data, to have the ability to work individually in the field and to gain entrepreneurial ability.

Evidence

3.1.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/3.1.docx>

3.2. An assessment and evaluation process used to periodically determine and document the level of achievement of programme outcomes must be established and operated. The knowledge, skills, experience and behaviours that students should acquire until they graduate from the programme are defined as programme outcomes. Measurement for this criterion is the process of identifying, collecting and organising data and evidence using various methods to determine the level of attainment of programme outcomes. The evaluation of this criterion is the process of interpreting the data and evidence obtained as a result of measurements using various methods. While determining the programme outcomes of the Department of Accounting and Tax Applications, the relevant regulations and the Bologna system are taken into consideration. In this context, the periodic determination of the level of achievement of the programme outcomes is monitored from the education information system and the student information system. It is also related to the success level of the student in the courses taken in any semester (autumn/spring). According to Gümüşhane University Associate and Undergraduate Education and Examination Regulations, the success status of the students is calculated and determined by the Student Affairs Department at the end of each semester. The total credits a student receives from an educational study is obtained by multiplying the credit value of that study by the coefficient of the semester grade he/she receives. In order to find the grade point average of any semester; the total amount of credits taken by the student from all educational studies in that semester is divided by the total credit value of the studies taken. The average obtained is shown as two digits after the comma. The grade point average is calculated by taking into account all the courses and studies that the student has taken since his/her entrance to the University and which are valid in the programme in which he/she is enrolled. Both semester and cumulative grade point averages are based on grades from AA to FF. The last grade received from repeated courses is included in the grade point

average. All grades are recorded on the student's transcript. In addition, we try to get feedback from our students through questionnaires.

Evidence

3.2.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/3.2.pdf>

3.3. Programmes should prove that their students who have reached the graduation stage have achieved the programme outcomes. The student who has the right to graduate must have completed 120 ECTS course load and must have a minimum GPA of 2.00/4.00 and must not have a failing grade. In addition, our students must have completed a 30-day compulsory internship in order to prepare students for business life in practice. The transcript, diploma and internationally recognised diploma supplement issued by the university to the graduating student in English prove that the students have met the programme outcomes.

Evidence

3.3.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/3.3.docx>

4. CONTINUOUS IMPROVEMENT

4.1. Evidence should be provided that the results obtained from the established assessment and evaluation systems are used for continuous improvement of the programme. "UNIVERSITY OF GÜMÜŞHANE ASSESSMENT AND EVALUATION UNIT DIRECTIVE" is used in our programmes for the continuous improvement of the programme with the results obtained from the established assessment and evaluation systems. <https://kms.kaysis.gov.tr/Home/Kurum/39089344>

4.2. These improvement efforts should be based on systematically collected, concrete data on all areas of the programme that are open to improvement, particularly those related to Criterion 2 and Criterion 3. Continuous improvement efforts are based on systematically collected, concrete data related to all areas of the programme that are open to improvement, especially in the areas related to Criterion 2 and Criterion 3, and are determined by bologna course descriptions.

<https://kelkitaydindoganmyo.gumushane.edu.tr/tr/> departments - programmes - qualifications - programme and course descriptions can be accessed from the link.

5. EDUCATION PLAN

5.1. Each programme must have an education plan (curriculum) that supports the programme educational objectives and programme outcomes. The education plan should include the common components and discipline-specific components given in this criterion. The students of our programme are provided with an education within the framework of a competent curriculum in order to reach their future professional careers and to continue their education with sufficient knowledge. is provided.

Evidence

Teaching Plan.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/%C3%96%C4%9Fretim%20Plan%C4%B1.pdf>

5.2. The training methods to be used in the implementation of the training plan should be able to guarantee that students acquire the desired knowledge, skills and behaviours. The topics covered by the lecturer are explained to the students face to face on the board or with slides. Problems are prepared by the lecturers to include the topics covered in the course and the way to be followed and the methods to be used in solving these problems are determined. Students' questions are answered during or after the lecture, during or after the application. Projects or homeworks are used in order for the students to better understand the subjects taught in the course. It is ensured that the subjects taught in the courses are better reinforced by using Microsoft Office and accounting applications in the computer laboratory. Technical trips are made within the scope of the courses and the subjects learnt by the students in the courses are reinforced by seeing them on site. Apart from these, leading figures of the sector are invited to our vocational school and seminars and conferences are organised.

Evidence

Entrepreneurship Seminar.jpg

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Giri%C5%9Fimcilik%20Seminari.jpg>

Classrooms.jpg

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Derslikler.jpg>

Technical Trip 1.JPG

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Teknik%20Gezi%201.JPG>

Technical Trip 2.JPG

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Teknik%20Gezi%202.JPG>

Technical Trip 3.JPG

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Teknik%20Gezi%203.JPG>

5.3. There should be an education management system that will ensure the implementation of the education plan as envisaged and ensure its continuous development. When choosing courses, students are guided by their programme advisors to compulsory courses in accordance with the associate degree education plan they are responsible for, and to elective courses for the subjects they want to specialise in. Students can easily see the associate degree education plan and the contents of the courses they are responsible for from the Student Information System and the unit website. During the registration periods at the beginning of each semester, students first make their own course selections from the Student Information System and then their registrations are checked and approved by their counsellors. In order to ensure that the education plan is implemented as envisaged, student counsellors play a role as supervisors as well as guides. Again, in order to ensure that the education plan is implemented as envisaged, course description information forms have been created for the courses in our associate degree education plans and these are shown above and in the attached evidence. In the course description information forms, information such as course code, name, aim, credit, compulsory / optional information, content, learning outcomes, syllabus, course evaluation

criteria are available on Gümüşhane University Bologna System, Student Information System and KADMYO websites. Our students can easily access the information they need from here. At the end of each semester, it is evaluated whether the courses are implemented as defined in the Student Information System with the Survey and Evaluation Forms applied to the students. Students are expected to provide feedback by making a self-evaluation of the course given by each instructor.

Evidence

Student Information System.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/%C3%96%C4%9Frenci%20Bilgi%20Sistemi.docx>

5.4. The Training Plan should include at least one year or at least 32 credits or at least 60 ECTS credits of basic science education.

The education plan shall be provided as foreseen and shall include a system of education and training for continuous development. The education plan is implemented in the form of Gumushane University Undergraduate Education and Training Regulation Autumn and Spring semesters. The course in the education plan is processed to cover the department in the plan. The relationship of the basic sciences, vocational subjects and general education modules in the education plans with the semesters, programme outcomes and programme-specific criteria is seen in writing in the bologna system and information system.

Evidence

5.4.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/5.4.pdf>

5.5. At least one and a half years or at least 48 credits or at least 90 ECTS credits of basic (engineering, science, health...etc.) sciences and vocational education appropriate to the relevant discipline. It should include The basic sciences in the education plan and the courses related to vocational education close to and complementary to this discipline are sufficient ECTS credits. In addition to the basic courses in the curriculum, there are also a number of elective courses that will enable students to gain knowledge about other departments, complementary to their interests, and provide competence in their field. While the programme has a total of 112 ECTS worth of compulsory and elective courses, with 8 ECTS worth of internship, a total of 120 ECTS is obtained.

Evidence

5.5.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/5.5.pdf>

5.6. There should be general education complementing the technical content of the education programme and in line with the programme objectives.

Courses related to general education in line with the programme objectives are included in the education plan. In this direction, it is aimed that the graduates will be able to acquire basic knowledge on subjects such as general accounting, economics, corporate accounting, law, research methods, financial management, entrepreneurship, tax system and applications, and apply them in public or private sector organisations where they will work or establish their own businesses.

Evidence

General Accounting.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Gen%20Muh.pdf>

Entrepreneurship.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Giri%C5%9Fimcilik.pdf>

Law.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Hukuk.pdf>

Economics.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/%C4%B0ktisat.pdf>

Statistics.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/%C4%B0statistik.pdf>

Tax System.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Vergi%20Sistemi.pdf>

5.7. Students should be prepared to utilise the knowledge and skills acquired in previous courses through a major application/design experience that will include relevant standards and realistic constraints and conditions. The courses in the education plan are designed with a holistic perspective that supports each other according to years and semesters. In this direction, the education plan has been created in line with the system of providing the learning requirement of the next course with the previously taken course. The courses are planned gradually on a yearly basis from basic education to qualified education; from general subjects to more specific subjects. In addition, students can benefit from compulsory internship opportunities during their associate degree education and find an application area where they can use the knowledge and skills they have acquired in the courses. Using the knowledge and skills acquired in the courses, under realistic conditions / constraints in accordance with the standards, the main design experience of the student is gained through homework and projects made in various courses and studies such as term project and compulsory internship.

Evidence

5.7.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/5.7.pdf>

6. TEACHING STAFF

6.1. The teaching staff should be sufficient in number to cover all areas of the programme and to ensure the continuation of the faculty-student relationship, student counselling, service to the university, professional development, relationship with industry, professional organisations and employers. The

Department of Accounting and Taxation has a strong academic staff to provide quality education to our students, to take a closer interest in them and to raise well-equipped students. There is 1 lecturer, one doctoral lecturer and one associate professor in our department. The main task of the lecturers in the department is to carry out the courses in their related programmes and to conduct research. The CVs of all lecturers who are obliged to teach courses are constantly updated both on the department website and on the YÖK Academic system. The lecturers in our department are Assoc. Prof. Dr. Canan Sancar Özkök, Asst. Prof.Dr. Fahrettin Pala, Lecturer. Gör. Yusuf Kalkan.

Evidence

6.1.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/6.1.docx>

6.2. The teaching staff should have adequate qualifications and ensure the effective maintenance, evaluation and development of the programme. Information about the qualifications of our teaching staff, details about the publications and projects of the academic staff are included in the academic pages of our academic staff.

Evidence

6.2.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/6.2.docx>

6.3. Criteria for the appointment and promotion of faculty members should be determined and implemented in order to ensure and improve the above-mentioned. At Gümüşhane University, faculty member appointment and promotion is carried out in accordance with the "DIRECTIVE ON THE CRITERIA FOR PROPOSAL, APPOINTMENT AND REAPPOINTMENT OF FACULTY MEMBERSHIP" in order to ensure and improve the above-mentioned.

Evidence

gumushane assignment criteria.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/gumushane%20atama%20kriterleri.pdf>

7. INFRASTRUCTURE

7.1. Classrooms, laboratories and other equipment should help to create an atmosphere conducive to learning and sufficient to achieve the educational objectives and programme outcomes. Our school has a closed area of 15.000 m2 on a campus area of 50.000 m2. In the education blocks with a capacity of 755 students; There are 19 classrooms equipped with technological equipment, 8 laboratories, a conference hall for 185 people, a meeting room for 19 people, a library with 4.358 books, an internet cafe for 20 people, a canteen, a cafeteria and offices for teaching staff. There are 59 computers in the laboratories, where computer courses as well as the practical parts of foreign language courses are carried out. In 2013, two microscopes, centrifuge and a computer were purchased for the Veterinary Laboratory and the Veterinary Laboratory with a capacity of 30 students was activated. The campus also has an indoor sports hall and 23 lodgings for academic and administrative staff.

Evidence

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Kelkit%20Ayd%C4%B1n%20Do%C4%9Fan%20Meslek%20Y%C3%BCksekoku%20Fiziki%20C4%B0mkanlar.docx>

7.2. There should be a suitable infrastructure that allows students to engage in extracurricular activities, meets their social and cultural needs, supports their professional development by creating an environment for professional activities, and revitalises student-faculty relations. In our school, there is an internet café for 20 people, canteen, dining hall, 1500 m2 indoor sports hall, 714 m2 outdoor sports facility and student clubs for students to engage in extracurricular activities. In the education blocks with a capacity of 755 students, there are 19 classrooms equipped with technological equipment, 8 laboratories, a conference hall for 185 people, a meeting room for 19 people, a library with 4,358 books and offices for teaching staff.

Evidence

7.2.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/7.2.docx>

7.3. Programmes should provide opportunities for students to learn to use modern engineering tools. Computer and informatics infrastructures should be sufficient for the scientific and educational studies of students and faculty members in a direction to support the educational objectives of the programme. Our School, whose aim is to educate science-centred people, has set the goal of preparing hardware, infrastructure and space to serve its purpose. In this context, Computer Laboratory, Computerised Accounting Laboratory, Electrical-Electronics Laboratory, Veterinary Laboratory are available and studies to improve the conditions are ongoing.

Evidence

7.3.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/7.3.pdf>

7.4. The library facilities offered to students should be sufficient to achieve the educational objectives and programme outcomes. KADMYO Library has a capacity of 24 users with 4,358 books. Students of our Vocational School benefit from this library and our central library. Our students and lecturers can benefit from 24/7 library services, study halls and rooms, and online services at Gümüşhane University Central Campus.

Evidence

Library.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/K%C3%BCt%C3%BCphane.docx>

7.5. Necessary security measures must be taken in the teaching environment and student laboratories. Infrastructure arrangements must be made for the disabled. The buildings where the courses of the programme are held have fire escapes, fire alarms and fire extinguishers and are in working condition. The building has a second door available for emergencies. There is a disabled ramp at the school entrances. Security personnel are on duty 24 hours a day in and around the buildings where our

programme is located. Our buildings are under 24-hour surveillance with existing security cameras. There are also security cameras in the building corridors. In the buildings where our programme is located, there is no infrastructure to enable disabled students and lecturers to reach the floors.

Evidence

KADMYO Security.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/KADMYO%20G%C3%BCvenlik.docx>

8. INSTITUTIONAL SUPPORT AND FINANCIAL RESOURCES

8.1. The University's administrative support, constructive leadership, monetary resources and the strategy followed in their distribution should be at a level to ensure the quality of the programme and its sustainability. Budget revenues constitute the main source of expenditures in our department and programme. The budget is transferred to universities by the Ministry of Finance every year at the beginning of the year, taking into account the suggestions from the universities. Therefore, the budget of Gümüşhane University, which is a state university, is determined after the budget negotiations held for universities in the TBMM Plan and Budget Commission every year in accordance with the relevant legal regulations. Then, this budget is distributed among the units of our university by the Department of Strategy Development of our university by considering the necessary needs and demands. If our programme within Kelkit Aydın Doğan Vocational School needs to achieve its goals, it is provided with financial resources within the scope of the Vocational School Directorate. In our Vocational School; As Treasury Aid in 2020 Budget Implementation; The total budget appropriation was taken as 4,411,000 TL and all of it was used as free appropriation. 4.388.000 TL was realised as final expenditure and the realisation status is 99%. Human resources management strategies are planned according to the norm staff numbers and appointment criteria established by the units within the body of the personnel department and the strategy department of our institution, and the follow-up is carried out by our rectorate and general secretariat. In-service trainings are organised to ensure that the education and merit of all personnel working in academic, administrative and support services units are compatible with the duties they undertake. Management of movable and immovable resources is carried out by the vocational school management and is monitored by the secretariat.

Evidence

Treasury Aid Budget.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Hazine%20Yard%C4%B1m%C4%B1%20B%C3%BCt%C3%A7e.pdf>

8.2. Resources should be sufficient to attract and retain a qualified teaching staff and enable them to continue their professional development. As a programme affiliated to a State University, our budget is limited. Human resources management strategies are planned according to the norm staff numbers and appointment criteria established by the units within the personnel department and strategy department of our institution, and the follow-up is carried out by our rectorate and general secretariat. The salaries and additional course fees of the programme lecturers are covered by the budget of Kelkit Aydın Doğan Vocational School. The salaries of the lecturers are calculated according to the civil servant law no. 657 and the academic staff salary calculation procedures of the law no. 2547. Additional course fees of academic staff are regulated according to the Additional Course Procedures and Principles of Law No. 2547. Gümüşhane University encourages academic staff to participate in activities such as international and national symposiums and congresses in order to continue their professional progress.

Support is provided for projects in the fields of science, social sciences and health sciences to be prepared within GÜBAP. In 2019, 37 projects worth 639,098.56 TL were supported under the name of Scientific Research Projects. In terms of financial resources, there are many sources for scientific research project-based research. The first of these is the 2020 budget of the Ministry of Finance. Thus, research resources are requested for the needs of the units. As another source, some of the revenues obtained from the Revolving Fund enterprise and the measurements carried out in the Central Research Laboratory are also used as university research resources. As another source, some of the revenues obtained from institutions such as the Continuing Education Application and Research Centre and Kelkit Organic Agriculture Application and Research Centre are used to support research projects. In order to develop and improve the competence of the research staff, opportunities such as academic incentive system, scientific research project support, scientific project preparation and international publication writing training are offered within the institution.

Evidence

institution-ic-evaluation-report.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/kurum-ic-degerlendirme-raporu.pdf>

8.3. Sufficient funds should be provided to provide, maintain and operate the infrastructure required for the programme. The infrastructure and equipment support required for the programme is provided from the part of the budget of Kelkit Aydın Doğan Vocational School Directorate allocated for the department. Departments notify the directorate in writing about their requests for infrastructure in line with the requests from the programme heads. The Directorate notifies the relevant needs and requests to the Rectorate Building Works and Technical Department and tries to meet the infrastructure requests of the departments within the budget possibilities. Machinery and equipment purchase, repair and maintenance-repair expenses of the departments are also reported to the directorate. The Directorate examines the relevant requests and fulfils what needs to be done within its budgetary possibilities. In cases where the relevant requests and needs exceed the budget of the directorate, they are met by the rectorate. In addition, laboratory equipment can be purchased by the faculty members of the department by applying to the Scientific Research Projects (BAP) unit. In addition, project supports given by TUBITAK can also be utilised. Our programme carries out its education and training in classrooms with a modern structure. Computer and computerised accounting laboratories are used for practical courses. Technical support and equipment needs in classrooms and laboratories are met from the budget of the directorate allocated to the relevant departments and laboratories.

Evidence

Monetary Source.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Parasal%20Kaynak.pdf>

2020-corporate-financial-status-and-expectations-report.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/2020-kurumsal-mali-durum-ve-beklentiler-raporu.pdf>

8.4. Support staff and institutional services should be provided to meet programme requirements. Technical and administrative staff should be of sufficient number and quality to support the delivery of

programme outcomes. We do not have a department secretary for the execution of our administrative affairs. In the administrative staff of our Vocational School, there are 6 administrative staff, 8 staff in the permanent labour staff, and 12 security guards. The responsibility of the action plan for compliance with internal control standards is in terms of administrative staff. is in the secretary of the vocational school.

Evidence

Technical and Administrative Staff.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Teknik%20ve%20%C4%B0dari%20Personel.docx>

9. ORGANISATION AND DECISION-MAKING PROCESSES

9.1. The organisation of the higher education institution and all decision-making processes within and between the rectorate, faculties, departments and other sub-units, if any, should be organised in a way that supports the realisation of programme outcomes and the achievement of educational objectives. Our university applies the provisions of the Higher Education Law No. 2547 in its management and organisation. The governing bodies of the university are the Rector, the University Senate and the University Administrative Board.

Evidence

Higher Education Law.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Y%C3%BCksek%20%C3%96%C4%9Fretim%20Kanunu.pdf>

organisation chart with academic and administrative units page 30.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/akademik%20ve%20idari%20birimleri%20ile%20organizasyon%20%C5%9Femas%C4%B1%20sayfa%2030.pdf>

10. PROGRAMME SPECIFIC CRITERIA

10.1. Programme Specific Criteria must be met.

All students graduating from Kelkit Aydın Doğan Vocational School, Department of Accounting and Taxation, Accounting and Tax Applications Programme graduate with the competencies included in the programme outcomes. The programme outcomes, course plan and programme for these are presented in the attached evidence. Apart from these, no special criteria have been determined

Evidence

Accounting and Tax Applications Programme.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/103/GostergeCevapProofFiles/Muhasebe%20ve%20Vergi%20Uygulamalar%C4%B1%20Program%C4%B1.docx>

CONCLUSION

Our department carries out activities within the scope of the activities of the Quality Coordination Directorate of our university and aims to improve the quality of education. Bologna Education and Training Information Package studies, annual activity reports and internal control reports are submitted

to the relevant unit management. In addition, a strategic plan is prepared every five years. Most recently, our strategic plan was prepared within the scope of the new vision of our university covering the years 2018-2022. Department performance indicators and evaluation surveys are renewed annually. Surveys are organised through the student information system used by students in our programme and these surveys are evaluated to improve the quality of education. "Alumni Information System" has been created in order to communicate more effectively with all our graduates and to create a bond between our university and our graduates. In this way, the employment rate of our graduates can be monitored and our graduates can be recommended when requested by employers to meet the need for staff with the necessary competence. In addition, relations with external stakeholders are tried to be strengthened. The programme is not completely focused on the graduation of its students; it is also in effective communication with its students socially. As a result, the self-assessment report of our programme has been prepared in a way to cover the topics described, and the judgements and evidence related to them are presented under the relevant headings.