

**SELF-ASSESSMENT REPORT**

**GUMUSHANE UNIVERSITY**

**ACCOUNTING AND TAX APPLICATIONS PROGRAM**

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**Asst. Prof. Dr. Yusuf Kalkan (Member)**

**4.06.2023-2.07.2023**

## **0. INTRODUCTION**

### **0.1. PROGRAM INFORMATION**

Accounting and Tax Applications program; It was established in order to train entrepreneurial accounting staff with analytical thinking skills, problem solving, entrepreneurial accounting staff who will meet the needs of accounting or consultancy offices, accounting and finance departments of public or private sector organizations that provide accounting and tax services.

#### **History**

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

#### **Mission**

To provide young people in our country and in our region with the opportunity of education equipped with scientific and technological infrastructure; to train qualified manpower who can think universally, innovative, participatory, professional competence and self-confidence that society needs.

#### **Vision**

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

#### **Degree to be taken**

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 Center (ÖSYM). Admission requirements for foreign students are announced on the university website at the beginning of each academic year.

#### **Transfer to Higher Degree**

Candidates who have successfully completed their associate degree education can apply to Accounting, Accounting and Financial Management, Accounting and Finance Teaching, International Finance, International Business, International Business, International Trade, International Trade, International Trade and Finance, provided that they get enough grades in the Vertical Transfer Exam (DGS) conducted by the Student Selection and Placement Center, They can transfer to International Trade and Business Administration, Logistics Management, Labor Economics and Industrial Relations, Business Administration and Economics Undergraduate Programs or they can enroll in the third year of the Economics and Business Administration Departments of the Open Education Faculty without applying to the Vertical Transfer Exam for a four-year undergraduate education.

#### **Graduation Requirements**

Students who successfully complete all of the courses in the program for a total of 120 ECTS and achieve a GPA of at least 2.0 out of 4.00 are eligible to graduate.

#### **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 also find the opportunity to work in the accounting units of public areas such as the Ministry of Finance, Finance Directorates, Revenue Offices, Notary Offices and Tax Offices by getting a valid score 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- Training and application of accounting package programs
- 2-To be able to make correspondence related to the field by using computer, to store information, to use stored information applications
- 3- Applications of processing the books used in commercial life according to the procedures and principles in accordance with the legislation
- 4- To be able to use accounting information in strategic, tactical and operational dimensions and to analyze and design this information at organizational level
- 5- Company types, establishment, capital increase and decrease, dividend distribution and liquidation of the company, according to the legal legislation on the liquidation process to organize the relevant accounting records applications.

### **Evidence**

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/G%C4%B0R%C4%B0%C5%9E.docx>

## **1. STUDENTS**

**1.1.** Students admitted to the program must have the infrastructure to acquire the outcomes (knowledge, skills and behaviors) that the program 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 program are carried out by the Vocational School student affairs registration office with the required documents between the dates announced by the principles and academic calendar determined by the Higher Education Council (YÖK), Student Selection and Placement Center (ÖSYM) and the Rectorate. Our Vocational School Accounting and Tax Applications Program accepts students according to the TYT score of the YKS system. The language of instruction of our program is Turkish and there is a compulsory English course as a foreign language. Students enrolled in the Accounting and Tax Applications program must take all the courses in the prescribed curriculum in order to graduate from the program.

### **Program Targeted Outcomes**

Gains the ability to constantly renew himself mentally and physically. To be able to work in a planned and systematic manner on issues related to the field, has the ability to research and apply individually or as a group. To be able to meet the accounting applications needed by businesses in different sectors (such as banks, insurance and construction enterprises). To be able to comprehend the applications, requirements, innovations related to the field and to have the ability to think analytically and produce solutions to problems that may arise during business life. To be able to make accounting records in accounting systematics, to organize, report and interpret financial statements. Has the responsibility required by accounting and tax legislation by following the legislation and practices related to the field. Knows and follows the changes in professional legislation. Has basic terminology in accounting, financing, taxation, costing, budgeting and auditing. Uses information and communication technologies and basic programs related to the accounting profession effectively. Has knowledge of basic mathematics. Has the competence to organize and interpret the data obtained in accounting in accordance with the needs of stakeholders in accordance with accounting principles. In matters related to the field of social security, business has knowledge about safety, worker health.

### **Evidence**

2022 Placement Requirements.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/2022%20Yerle%C5%9Fme%20Ko%C5%9Fullar%C4%B1.pdf>

UNIVERSITY OF GÜMÜŞHANE - Accounting and Tax Applications - General Information - Associate Degree Atlas (2022).pdf

[http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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\(2022\).pdf](http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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(2022).pdf)

UNIVERSITY OF GÜMÜŞHANE - Accounting and Tax Applications - Quota, Placement and Registration Statistics - Associate Degree Atlas (2022).pdf

[http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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\(2022\).pdf](http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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(2022).pdf)

UNIVERSITY OF GÜMÜŞHANE - Accounting and Tax Applications - Number of Enrolled Students - Associate Degree Atlas (2022).pdf

[http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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%B1tl%C4%B1%20%C3%96%C4%9Frenci%20Say%C4%B1s%C4%B1%20-%20%C3%96nlisans%20Atlas%C4%B1%20\(2022\).pdf](http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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%B1tl%C4%B1%20%C3%96%C4%9Frenci%20Say%C4%B1s%C4%B1%20-%20%C3%96nlisans%20Atlas%C4%B1%20(2022).pdf)

UNIVERSITY OF GÜMÜŞHANE - Accounting and Tax Applications - Number of Students Graduating from the Program - Associate Degree Atlas (2022).pdf

[http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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\(2022\).pdf](http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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(2022).pdf)

**1.2.** 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 and credits earned in other institutions and/or programs must be defined and implemented in detail. Students who graduate from this program have the opportunity to complete their bachelor's degree by transferring to 4-year faculties related to their fields with DGS (Vertical Transfer Exam). 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 programs. Students who are placed in a diploma program 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, Labor Economics and Industrial Relations, Business Administration and Economics Undergraduate Programs if they get enough points in the Vertical Transfer Examination (DGS) conducted by the Student Selection and Placement Center, 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 (2022).pdf

[http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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%20Giden%20%C3%96%C4%9Frenci%20Say%C4%B1lar%C4%B1%20-%20%C3%96nlisans%20Atlas%C4%B1%20\(2022\).pdf](http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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%20Giden%20%C3%96%C4%9Frenci%20Say%C4%B1lar%C4%B1%20-%20%C3%96nlisans%20Atlas%C4%B1%20(2022).pdf)

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

#### **Evidence**

AGREED INSTITUTIONS.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/ANLA%C5%9EMALI%20KURUMLAR.pdf>

**1.4.** Counseling services should be provided to guide students on course and career planning. Advisors assist in course registration (new registration, registration renewal) and selection (course selection, course taking, course adding and dropping, etc.), evaluate and approve whether the course taking and

selection procedures are in accordance with the legislation (regulation, directive) and course plans. Advisors approve internship placements, form education evaluation and oral exam committees, and provide guidance in solving problems related to education programs and university life. The program advisor not only provides internship, registration renewal, course registration or course advising, but also teaches and supports students with information about the department by engaging in friendly promotion with them.

#### **Evidence**

1.4.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/1.4.docx>

**1.5.** Students' achievements in all courses and other activities within the program should be measured and evaluated by transparent, fair and consistent methods. Students' achievements in all courses and other activities within the scope of the program are measured transparently, fairly and with experiences. Within the scope of the provisions regarding the exams 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, it is evaluated by the instructor who teaches the course with the help of various measurement tools (for example; test exam, classical exam, project and homework).

#### **Evidence**

GÜ Education and Training Regulations.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/G%C3%9C%20E%C4%9Fitim-%C3%96%C4%9Fretim%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 program have been met. 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 courses in the program for a total of 120 ECTS in order to successfully complete the program in which a student is enrolled and who have achieved a weighted grade point average of at least 2.0 out of 4.00 are eligible to graduate.

#### **Evidence**

GÜ Education and Examination Regulations.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/G%C3%9C%20E%C4%9Fitim-%C3%96%C4%9Fretim%20ve%20S%C4%B1nav%20Y%C3%B6netmeli%C4%9Fi.pdf>

## **2. PROGRAM EDUCATIONAL OBJECTIVES**

**2.1.** Program educational objectives should be defined for each program to be evaluated. 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 recognize and use the documents used in commercial life, to check and evaluate

whether the accounting data is in accordance with the legislation, to control and evaluate 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 master the basic principles and concepts of economics, to make commercial calculations, to use computer programs 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 program are expected to reach in the near future. The mission and education of the Accounting and Tax Practices Programs are compatible with the careers and expectations of the graduates. Upon successful completion of this program, students will be able to:

1. Learn basic accounting concepts, theories, issues and actors.
2. Use appropriate methods to solve accounting and tax problems.
3. Collect, analyze, interpret and compare accounting and business data.
4. Develops oral and written communication skills.
5. Follows and analyzes the literature in the field of accounting and tax applications.
6. Have knowledge about contemporary problems and propose solutions.
7. Gains and develops lifelong learning behavior.
8. Be aware of professional and ethical responsibilities.
9. To be able to work in disciplinary and interdisciplinary teams.

#### **Evidence**

2.2.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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. The mission of our university is to educate individuals who are equipped with contemporary knowledge, who have cultural background and communication skills, who have research and problem solving skills, who carry out this ability at universal standards to serve the society and who know how to produce, apply and disseminate knowledge for the social, cultural, economic, scientific and technological development of their nation.

#### **Evidence**

2022-year-unit-activity-report.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/2022-y%C4%B1l%C4%B1-birim-faaliyet-raporu.pdf>

**2.4.** Identify and involve various internal and external stakeholders of the program. Within the scope of the Law No. 3568 on Certified Public Accountants and Sworn-in Certified Public Accountants, the opinions of people who have worked and are currently working in the public and private sectors and the chambers and non-governmental organizations to which they are subject are taken on the education and training processes, curriculum, graduate profile and employment opportunities. The department has organized seminars and meetings with external stakeholders at the beginning of the academic year in order 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 organized periodically with active students, who are the internal stakeholders of the department, and meetings are held from time to time with graduate students to discuss the current actions to be taken regarding the department.

#### **Evidence**

External Stakeholder Meeting Minutes.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/D%C4%B1%C5%9F%20Payda%C5%9F%20Toplant%C4%B1%20Tutana%C4%9F%C4%B1.pdf>

**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 Accounting and Tax Department from the web page of our program and also from the University Information Management System. In addition, our first year students are informed in detail how to access information and announcements about the department in the first course they start their education.

#### **Evidence**

orientation2022-1.jpg..jpg

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/oryantasyon2022-1.jpg..jpg>

**2.6.** It should be updated at appropriate intervals in line with the requirements of the internal and external stakeholders of the program. While carrying out the program tasks, the program advisor calls the head of the relevant department, the unit manager, the instructors in the program and the students of the program 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 relevant to business life. In addition, staff and student satisfaction surveys are conducted by the quality coordinatorship of our university. Regarding external stakeholders, interviews are held within the scope of career activities, especially at the beginning of the semester, and the needs of the program and how it should be updated are discussed and in that direction arrangements are made.

#### **Evidence**

2022- student-satisfaction-survey-evaluation-results.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/2022-ogrenci-memnuniyet-anketi-degerlendirme-sonuclar.pdf>



### 3. PROGRAM OUTCOMES

**3.1.** Program outcomes must cover all of the knowledge, skills and behavioral components required to achieve the program's educational objectives and must be defined in a way that includes the relevant Assessment Outcomes (such as MÜDEK, FEDEK, SABAK, EPDAD, etc.). Programs may define their own additional program outcomes, provided that they are consistent with the program 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 the period and period-end transactions related to financial accounting, to comprehend cost and finance information and to prepare, analyze and interpret financial statements, to make social security transactions and tax calculations, to process accounting documents and prepare declarations, to recognize and use documents used in commercial life, to check and evaluate the compliance of accounting data with the legislation, basic concepts of business management, understand the objectives and relations with the environment, business functions and the relations between them, provide communication knowledge and skills, take responsibility and follow innovations in the field, know the Turkish Legal System and the basic rules of the commercial legislation to which the business is subject, master the basic principles and concepts of the economy, make commercial accounts, use accounting programs applied in the professional field in computer environment, have knowledge about obtaining, processing and analyzing numerical data, have the ability to work individually in the field and entrepreneurship is to have acquired the ability.

#### Evidence

3.1.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/3.1.docx>

**3.2.** An assessment and evaluation process used to periodically determine and document the level of achievement of program outcomes must be established and operated. Program outcomes are defined as the knowledge, skills, experience and behaviors that students should acquire until they graduate from the program. Measurement for this criterion is the process of identifying, collecting and organizing data and evidence using various methods to determine the level of achievement of program outcomes. 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 program 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 provision of program outcomes is monitored from the education and training 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 (fall/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. 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 of the courses and studies that the student has taken since his/her entrance to the University and that are valid in the program 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 surveys.

#### **Evidence**

3.2.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/3.2.pdf>

**3.3.** Programs should prove that their students who have reached the graduation stage have met the program outcomes. Students who have the right to graduate must have completed the 120 ECTS course load and 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 recognized diploma supplement issued by the university to the graduating student in English prove that the students have met the program outcomes.

#### **Evidence**

3.3.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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 program. "UNIVERSITY OF GÜMÜŞHANE ASSESSMENT AND EVALUATION UNIT DIRECTIVE" is used in our programs for the continuous improvement of the program 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 program that are open to improvement, particularly those related to Criterion 2 and Criterion 3. Continuous improvement efforts are based on systematically collected, tangible data related to all areas of the program that are open to improvement, especially those related to Criterion 2 and Criterion 3, and determined by bologna course descriptions. Departments - programs - qualifications - program and course descriptions can be accessed from the link below. <https://kelkitaydindoganmyo.gumushane.edu.tr/tr/sayfa/b%C3%B6l%C3%BCmler-1/muhasebe-vevergi-b%C3%B6l%C3%BCm%C3%BC/?birim=muhasebe-ve-vergi-uygulamalari-programi>

### **5. EDUCATION PLAN**

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

#### **Evidence**

5.1.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/5.1.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 behaviors. 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 instructors 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 students to better understand the topics covered in the course. In the computer laboratory, Microsoft Office and accounting package programs are used to better reinforce the subjects taught in the courses.

#### **Evidence**

Classrooms.jpg

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/Derslikler.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 program 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 specialize 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 advisors. In order to ensure that the education plan is implemented as envisaged, student advisors 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, purpose, 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, the Survey and Evaluation Forms applied to the students are used to evaluate whether the courses are implemented as defined in the Student Information System. Students' self-assessment of the course given by each instructor is evaluated. to evaluate and provide feedback.

#### **Evidence**

Student Information System.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/%C3%96%C4%9Frenci%20Bilgi%20Sistemi.docx>

**5.4.** The Training Plan shall include at least one year or at least 32 credits or at least 60 ECTS credits of basic science education. There is an education and training system that will be provided as stipulated in the education plan and its continuous development. The education plan is implemented in the Fall and Spring semesters of Gümüşhane University Undergraduate Education and Training Regulations. The course in the education plan is taught in a way 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, program outcomes and program-specific criteria is seen in writing in the bologna system and information system.

Evidence

5.4.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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 training appropriate to the relevant discipline. It must include. The basic sciences included in the education plan and the courses related to vocational education close to and complementary to this discipline have sufficient ECTS credits. In addition to the basic courses in the curriculum, there are also a number of elective courses that will complement the students' interests, provide them with information about other departments, and give them competence in their field. While there are 112 ECTS worth of compulsory and elective courses in the program, a total of 120 ECTS is obtained with 8 ECTS worth of internship.

**Evidence**

5.5.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/5.5.pdf>

**5.6.** There should be general education that complements the technical content of the training program and in line with the program objectives. Courses related to general education in line with the program 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 organizations where they will work or establish their own businesses.

**Evidence**

Entrepreneurship.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/Giri%C5%9Fimcilik.pdf>

Law.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/Hukuk.pdf>

Economics.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/%C4%B0ktisat.pdf>

Tax System.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/Vergi%20Sistemi.pdf>

Accounting Systems and Organizations.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/Muhasebe%20Sis.%20ve%20Org..pdf>

End of Period Accounting Procedures.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/D%C3%B6n.%20Sonu%20Muh.%20%C4%B0%C5%9Fl..pdf>

General Accounting.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/Gen%20Muh.pdf>

**5.7.** Students should be prepared to use 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 the previous course providing the learning requirement of the next course. The courses are planned gradually from basic education to qualified education on a yearly basis; 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, the main design experience of the student in accordance with the standards under realistic conditions / constraints is gained through homework and projects in various courses and studies such as term project and compulsory internship.

## **6. TEACHING STAFF**

**6.1.** The teaching staff should be sufficient in number to cover all areas of the program and to ensure the faculty-student relationship, student counseling, service to the university, professional development, maintaining relations with industry, professional organizations 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 are 2 Asst. Prof. Dr. and 1 Assoc. Prof. Dr. in our department. The main task of the academic staff in the department is to conduct courses and research in their respective programs. The curriculum vitae of all faculty members 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; Prof. Dr. Canan Sancar Özkök, Asst. Prof. Dr. Fahrettin Pala, Asst. Prof. Dr. Yusuf Kalkan.

### **Evidence**

6.1.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/6.1.docx>

**6.2.** The teaching staff should have adequate qualifications and ensure that the program is effectively maintained, evaluated and developed. 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/145984/465/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 members are appointed and promoted 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/145984/465/GostergeCevapProofFiles/gumushane%20atama%20kriterleri.pdf>

### **7. INFRASTRUCTURE**

**7.1.** Classrooms, laboratories and other equipment should help create an atmosphere conducive to learning and adequate for achieving educational objectives and program outcomes. Our school has a closed area of 15,000 square meters on a campus area of 50,000 square meters. 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 dining hall and offices for teaching staff. There are 59 computers in the laboratories, where computer courses as well as foreign language courses are practiced. In 2013, two microscopes, a 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.

**7.2.** There should be appropriate 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 revitalizes 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/145984/465/GostergeCevapProofFiles/7.2.docx>

**7.3.** Programs 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 line with the educational objectives of the program. Our School, whose aim is to educate science-centered people, has set the goal of preparing hardware, infrastructure and space to serve its purpose. In this context, Computer Laboratory, Computerized 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/145984/465/GostergeCevapProofFiles/7.3.pdf>

**7.4.** The library facilities offered to students should be sufficient to achieve the educational objectives and program 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 benefit from the 24/7 library services at Gümüşhane University Central Campus, They can benefit from the study hall and rooms and online services.

## **Evidence**

Library.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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 program 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 program 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 program is located, there is an infrastructure that can enable disabled students and lecturers to reach the floors. there is no structure.

## **Evidence**

KADMYO Security.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/KADMYO%20G%C3%BCvenlik.docx>

## **8. INSTITUTIONAL SUPPORT AND FINANCIAL RESOURCES**

**8.1.** The University's administrative support, constructive leadership, monetary resources and strategy for their distribution should be such as to ensure the quality of the program and its sustainability.

Budget revenues constitute the main source of expenditures in our department and program. The budget is transferred to universities by the Ministry of Finance every year at the beginning of the year, taking into account the proposals 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. This budget is then distributed among the units of our university by the Strategy Development Department of our university, taking into account the necessary needs and demands. If our program within Kelkit Aydın Doğan Vocational School needs to achieve its goals, it is provided with financial resources to the extent of the Vocational School Directorate's possibilities. In our Vocational School; As Treasury Aid in the 2022 Budget Implementation; The total budget appropriation was taken as 8.012.118 TL, all of which was used as free appropriation. 5.424.230 TL was realized as final expenditure and the realization status is 100%. 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 organized 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. The management of movable and immovable resources is monitored by the vocational school management and secretariat.

**8.2.** Resources should be sufficient to attract and retain a qualified teaching staff and to ensure their continued professional development.

Since we are a program 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 program lecturers are covered by the Kelkit Aydın Doğan Vocational School budget. The salaries of the faculty members 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. Gümüşhane University carries out its work activities for the development and support of scientific research projects mostly through the Scientific Project Research Coordinatorship (BAP). In 2022, the Scientific Project Research Coordinatorship supported 32 new scientific research projects totaling 1,024,347.03 TL (<https://bap.gumushane.edu.tr/index.php?act=guest&act2=statistics&page=4&>).

In terms of financial resources, there are many sources for scientific research project-based research. The first of these is the Ministry of Finance 2022 budget. 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, a portion of the income from the Continuing Education Application and Research Center is used to support research projects. In order to develop and improve the competence of the research staff, the institution offers opportunities such as academic incentive system, scientific research project support, scientific project preparation and international publication writing training. Higher Education Quality Council (<http://yokak.gov.tr/raporlar/kurum-ici-degerlendirme-raporlari>)

## **Evidence**

2022 Institution Internal Evaluation Report.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/2022%20Kurum%20%C4%B0%C3%A7%20De%C4%9Ferlendirme%20Raporu.pdf>

**8.3.** Sufficient funds should be provided to provide, maintain and operate the infrastructure required for the program.

The infrastructure and equipment support required for the program 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 program heads. The Directorate notifies the relevant needs and requests to the Rectorate Building Works and Technical Department and tries to fulfill the infrastructure requests of the departments within the budget possibilities. The departments' machinery and equipment purchase, repair and



maintenance and repair expenses are also reported to the directorate. The Directorate examines the relevant requests and fulfills 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 utilized. Our program carries out education and training in classrooms with a modern structure. Computer and computerized accounting laboratories are used for applied 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**

2022-year-corporate-financial-status-and-expectations-report.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/2022-yili-kurumsal-mali-durum-ve-beklentiler-raporu.pdf>

**8.4.** Support staff and institutional services should be provided to meet program requirements.

Technical and administrative staff should be of sufficient number and quality to support program outcomes. We have a department secretary in the execution of our administrative affairs. There are 7 administrative staff in the administrative staff of our Vocational School, 6 staff in the permanent labor staff, 2 in personnel affairs, 1 in electrical works and 11 security guards. The responsibility of the action plan for compliance with internal control standards lies with the secretary of the vocational school in terms of administrative staff.

Personnel (<https://kelkitaydindoganmyo.gumushane.edu.tr/tr/sayfa/personel/>)

## **9. ORGANIZATION AND DECISION-MAKING PROCESSES**

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

Gümüşhane University - Organizational Chart (<https://www.gumushane.edu.tr/teskilat-semasi>)

## **Evidence**

Higher Education Law.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/Y%C3%BCKsek%C3%B6%C4%9Fretim%20Kanunu.pdf>

## **10. PROGRAM-SPECIFIC CRITERIA**

**10.1.** Program Specific Criteria must be met.

All students who graduate from Kelkit Aydın Doğan Vocational School Accounting and Tax Department, Accounting and Tax Applications Program graduate with the competencies included in the program

outcomes. The program outcomes, course plan and program for these are presented in the attached evidence. Apart from these, no special criteria have been determined.

#### **Evidence**

Accounting and Tax Applications Program.docx

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/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 Coordinatorship 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 2023-2027, and the evaluation report for 2021 and 2022 was presented in the evidence section. Department performance indicators and evaluation surveys are renewed annually. Surveys are organized through the student information system used by students in our program 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 rate at which our graduates are employed can be monitored and our graduates can be recommended by employers when requested to meet the need for personnel with the necessary qualifications. In addition, relations with external stakeholders are being strengthened. The program 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 program has been created to cover the issues described, and the relevant judgments and evidence of them are presented in the relevant headings.

#### **Evidence**

2018-2022 strategic plan 2021 evaluation report.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/2018-2022%20stratejik%20plan%C4%B1n%C4%B1%202021%20y%C4%B1l%C4%B1%20degerlendirme%20raporu.pdf>

2022-strategic-plan-evaluation.xls

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/2022-stratejik-plan-degerlemesi.xls>

gumushane-universitesi-2023-2027-stratejik-plan.pdf

<http://apiozdegerlendirme.gumushane.edu.tr/Storage/145984/465/GostergeCevapProofFiles/gumushane-universitesi-2023-2027-stratejik-plan.pdf>