



RESTRUCTURING OF THE DEPARTMENT OF ACCOUNTING AND TAX APPLICATIONS IN VOCATIONAL SCHOOLS WITH IKMEP PROJECT

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Abstract. The Project of Development of the Human Resources through Vocational Education (IKMEP) which is carried out by the Ministry of National Education Presidency of Projects Coordination Center in Turkey is a two year project which aims at ensuring the employment purposed collaboration between the workforce market and the vocational schools and the vocational technical secondary education organizations and encouraging the development of human resources through the modernization of the vocational education and enhancing its quality in the perspective of lifelong learning process. The purpose of this project could be defined as ensuring the employment collaboration between the workforce market and the vocational schools and the vocational technical secondary education organizations and, with the lifelong learning approach, encouraging the development of the human resources through the modernization of vocational education and enhancing its quality. It is started to be implemented in lots of vocational schools as of the year 2011. With this project, it is targeted to make changes in the structure and application of the curriculum available. In this study, it is aimed to put forward the relationship between the currently applied problem in the Department of Accounting and Tax Applications in the Vocational Schools in Turkey. We compared with the similar and different sides of IKMEP projects and available curriculum. As a result; the number of elective courses have been increased and compulsory courses have been reduced by changing the structure of course program.

Key Word: Accounting Curriculum, Change, Project.

INTRODUCTION

In IKMEP lifelong learning perspective, it is tried to increase the modernization and quality of the vocational education, through ensuring the employment-purposed collaboration between the workforce market and vocational schools and vocational technical secondary education organizations and in this manner. It is a project which targets at making contribution to the development of the human resources and in particular, in line with the vocational training reform studies which have been maintained since 2002, it carries out studies taking basis the student-centered education and on the subject of developing modular curriculum based on sufficiency and proficiency (Turkey, 2010a).

IKMEP, with this project, tries to restructure the vocational schools by means of rearranging the programs which are currently available in the Vocational Schools which include the high education system in Turkey and also the curriculum in these programs. There are a total of thirty-nine programs of high school in Turkey. IKMEP Project financed by the European Union in the framework of the IPA 2006 Program (Instrument for Pre-Accession Assistance) and completed in May 2010 by applying 8 pilot provinces in East and South East Anatolia Regions (Diyarbakir, Elazig ,Erzurum, Gaziantep, Kahramanmaras, Malatya, Sanliurfa and Van). As of August 2010, this project was put into effect by sending an official letter to all universities by the Council of Higher Education (Turkey, 2010b).



On the other hand, various projects related to development of human resources were applied in different countries by supported the European Union For example, BTEC and BAIBA programme (Wilkins, 2001), the MLE projects (Boumemouth University, United Kingdom) (Hanson, 2003) and the Austrian VET systems (Hawke, 2008). Mulder and colleagues have been studied the systems of vocational education within the four states covered: the National Vocational Qualifications in England, the approach to learning areas in Germany, the ETED and the bilan de compétences in France and the implementation of competence-based vocational education in the Netherlands and compare the respective focal points for the critical assessments of the competence concept (Mulder et al., 2006). 8th consorsiyum were shortlisted in this project and consortium formed under the leadership of GFA Consulting Group deserved to execution technical advisory services of IKMEP as a result of evaluation the technical and financial proposals. The leader of consortium is GFA Consulting Group GmbH in Germany. Members of consortium are IFOA (Istituto Formazione Operatori Aziendali) in Italy, Cambridge Education Limited in England and EUROBIR (Education Project Consultancy) in Turkey (Turkey, 2010c).

Whenever the programs in the Vocational Schools and the contents of curriculum in these programs are examined, it is determined that the project coverage and the present structure are overlapped at some certain points but they are not compatible and coherent at some other certain points.

While it is targeted for the student to graduate by means of taking 120 ECTS credit in total in the Vocational School in the current system and it is compelled to take compulsory courses in particular by the students in the program, the number of elective courses preferred by the students is limited. However, in IKMEP, the number of compulsory courses is decreased while the number of elective courses is increased among the courses to be taken by the student and reducing the total credit ECTS required to be taken and some changes are also made in the operation of the existing course contents (Turkey, 2010a).

In this study, the changes which are desired to be brought in the Vocational Schools in the coverage of this project and the present structure will be examined and the changes which are tried to be put on the agenda will be tried to be put forward. For this purpose, it is targeted to reach a result by means of taking into consideration the present structure in the Accounting and Tax Applications in the Vocational School in Bilecik Seyh Edebali University and the future changes in this structure.

PURPOSES OF IKMEP PROJECT AND THE COURSES WHICH TAKE PART IN THE EDUCATION PROGRAM

It is aimed to develop the education programs as directed at employment between the workforce market and the vocational schools and the vocational technical secondary education organizations, based on the fifth level professional standards, in the coverage of the Project of Development of the Human Resources through Vocational Education (IKMEP).

While determining the vocational courses, modules and elective courses to be applied in the program; the sector demands, regional needs, conditions of the educational organizationa and the student orientations are taken into consideration. The contents and periods of the courses are planned in accordance with the proficiency table, course information forms, module information forms and the explanations in the process analyses.

The course information forms and module information forms in the program are in nature of guidance in learning-education planning and these are prepared according to the present conditions. Updates will be made on the course information forms and module information forms which are aimed at acquiring sufficiency whenever it is considered necessary for the purpose of reflecting the developments which are experienced in business life and technology on the programs on continuous basis. Courses are defined as follows by means of considering that the vocational schools are composed of four semesters and internship periods (Turkey, 2010d).

1. Compulsory Courses: These are courses which are specified by HEB (High Education Board) and the High Education Organizations and which are compulsory for all of the programs and



the fundamental and common proficiencies for the department and/or program in question.

2. Vocational Courses: These are the courses which are directed at acquiring proficiencies concerning the vocation. The vocational courses are applied by means of selecting from the course plan in the frame of the related regulations by the educational organizations according to the table of proficiency.

The proficiency table, course information forms, module information forms and the explanations in the process analyzes are taken into account while determining the period, content of the vocational courses preferred and the measurement-evaluation and education methods.

3. Elective Courses: These are elected from the courses in the related program or the other programs, by means of taking into consideration the individual development of the student and increasing their life quality, sector and regional needs, conditions of the educational institutions and acquiring the additional proficiencies which may make contribution to the employment of the students, interdisciplinary works etc.

INTERNSHIP APPLICATION

It is the practical and applied education to be performed in the related sector by the student. The educations, applications and internships of the students in the workplaces are performed in the frame of the principles and procedures which are specified by the higher education board.

ACCOUNTING AND TAX APPLICATIONS DEPARTMENT COURSE PLAN IN THE COVERAGE OF THE IKMEP PROJECT

It is targeted to include the following courses in the department of Accounting and Tax Applications. The courses are divided into two main groups as compulsory courses and elective courses and while five courses are considered as compulsory courses, forty courses are considered as elective courses. The related departments are requested to form their own programs from the elective courses remaining outside the compulsory courses. In addition to this, it is further requested that the percent of the elective courses will be 20-25% in the total course load. The courses in the project coverage are given in the following Table 1.

CATEGORIES OF COURSE	COURSES	1. TERM	2. TERM	3. TERM	4. TERM
COMPULSORY COURSES	Foreign Language				
	Turkish Language				
	History of Turkish Revolution				
	General Accounting-1				
	General Accounting-2				
	Total Hours				
VOCATIONAL COURSES	Micro Economics				
	Vocational Mathematics				
	Basic Law				
	Labor and Social Security Law				
	Macro Economics				
	Commercial Law				
	Commercial Mathematics				
	Foreign Trade Operations				
	Financial Management				
	Cost Accounting				
	Programs -1				
	Tax Law				
	Corporate Accounting				
	Accounting for Foreign Trade Operations				
	Auditing				
	Programs -2				
	Financial investment instruments				
	Tax System				
	Financial Statements				
	General Business				
	Bank Accounting				
	Construction Accounting				
	Public Finance				
	Statistics				
	E-Commerce				
	Office Programs 1				
	Office Programs 2				
	Professional Foreign Language I				
	Professional Foreign Language II				
	First Aid				
	Business Management I				
	Business Management II				
Research Methods and Techniques					
Professional Ethics					
Contact					
Protect the Environment					
information and Communication Technology					
Quality Management Systems					
TOTAL HOURS					
ELECTIVES (a total of four at the end of the period 20-25 ECTS / ECTS credits should be reached					
GRAND TOTAL		25	25	25	25



Table 1. Lesson plan within the framework of IKMEP

COURSES EXISTING IN THE ACCOUNTING AND TAX APPLICATIONS PROGRAM

The courses, which take part in the departments of Accounting and Tax Applications in the Vocational Schools of Bilecik Seyh Edebali University in Turkey, are divided into three groups: Compulsory courses, Vocational elective courses and elective courses. In addition to this, each student has to perform internship in the end of 2 semesters. While the first class courses are composed of compulsory and elective courses, the second class courses are composed of compulsory and elective courses and the second class students have to take 8 ECTS courses in the 3rd and 4th semesters. Each student has to take 30 ECTS in each semester in Table 2. If the total credit which is taken in the end of four semesters is 120 ECTS, because the vocational elective course credit taken in the 3rd and 4th periods of that is 16 ECTS, its percent in the total is 13%. When the credit of course taken in four semesters in total is maximum 8 ECTS, it is 0.06%. The percent of the elective courses in 120 ECTS credit taken in four semesters in total is seen as approximately 14% (Turkey, 2011a-h).

CATEGORIES OF COURSE	COURSES	1. TERM	2. TERM	3. TERM	4. TERM
COMPULSORY COURSES	Foreign Language				
	Turkish Language				
	History of Turkish Revolution				
	General Accounting-1				
	General Accounting-2				
	Introduction to Computer				
	General Law Information				
	Introduction to Economis				
	Office Management and Communication Techniques				
	General Business				
	Micro Economics				
	Commercial Law				
	Macro Economics				
	Business Group Work Skills				
	Commercial Mathematics				
	Office Computer Programs				

VOCATIONAL COURSES	Tax Law				
	Computerized Accounting I				
	Computerized Accounting II				
	Corporate Accounting				
	Foreign Trade Operations Management				
	Labor and Social Security Law				
	Tax System				
	Accounting for Foreign Trade Operations				
	Auditing				
	Total Hours	26	26	22	22
	Financial Management				
	Cost Accounting				
	Financial Statements				
	Bank Accounting				
	Construction Accounting				
	Management Accounting				
	Professional Foreign Language				
	Public Finance				
	Law of Obligations				
	Entrepreneurship				
Accommodations Accounting					
Total Hours	0	0	8	8	
ELECTIVE COURSES	Physical Education				
	Turkish Folk Music				
	Turkish Classical Music				
	Dance Hall				
	Ceramic Ornament				
	Ceramic Forming				
	Art History				
	Folk Dances				
	Fine Arts				
	Total Hours	4	4	0	0
	Grand Total	30	30	30	30

Table 2. Courses that is available in the department of accounting and tax practices

We could summary both of the situations in the following Table 3. As it is seen in the table, with the IKMEP project, the existing course plans are completely changed and the vocational course structure to be taken by the student is increased from 13% to 87%. The number of compulsory courses is decreased from 83% to 13%.

The purpose here is to create a student profile to be demanded by the industry by means of developing the collaboration with industry and to rearrange the courses to be taken by the students accordingly. Even the access to some of the common courses with remote education for all of



the students is also included in the coverage of this project. Thus, it is targeted to solve this problem in the vocational schools which are lack of sufficient lecturer personnel.

3ects				
Construction Accounting (E) 2ects				X
Management Accounting (E) 4ects				X
GRAND TOTAL	4	4	7+8	7+8

Table 4. Accounting courses in the department of accounting and tax applications

We could indicate the contents of the General Accounting and Term End Accounting Courses which are given to the students in the current curriculum in Table 5 and its application in the 14-week semester as follows (Turkey, 2011k):

Categories of Course	Course Number of Project Under ikmep	Ects	%	Course Number Of Existing Vocational Academy	Ects	
Compulsory Courses	5	16	13	16	100	83
Elective Courses	0			9	4	4
Vocational Courses	40	84	87	19	16	13
TOTAL		100	100		120	100

Table 3. Comparison of the present courses and planned courses of IKMEP

ACCOUNTING COURSES WHICH ARE APPLIED IN THE DEPARTMENT OF ACCOUNTING AND TAX APPLICATIONS IN THE VOCATIONAL SCHOOLS

The accounting courses which take part in the departments of Accounting and Tax Applications in the Vocational Schools of Bilecik Seyh Edabali University are divided into two groups, as compulsory courses and vocational elective courses in Table 4. While the first and second semester courses are composed of the compulsory courses, the third and fourth semester courses are composed of the compulsory and elective courses and the students have to take 8 ECTS elective courses in 3-4 semesters (Turkey, 2011i).

ACCOUNTING	TERM END ACCOUNTING PROCESSES
Fundamental concepts, financial-nature transactions, asset resource balance, account concept, its derivatives and account plan	Definition of the enterprise and accounting, Enterprise Derivatives – Definition of inventory, Concepts relating to inventory, Necessity and Scope of the inventory transactions
Documents and books	Valuation criteria: valuation in the Turkish Commercial Code, valuation in Tax Procedural Law, valuation according to the Accounting principles and Trade balance sheet and Financial balance sheet.
In-term accounting transactions: liquid assets, stocks and bonds	Inventory Transactions and Cash and banks relating to the arrangement of the financial statements.
In-term accounting transactions: buyers, notes receivable, etc	Stocks and bonds
In-term accounting transactions: Property movements, etc	Trade and other receivables
In-term accounting transactions: Fixed assets	Stocks
MIDTERM EXAMINATION	MIDTERM EXAMINATION
In-term accounting transactions: liability-character transactions; short and Long term debts	Fixed assets Depreciations, intangible assets,
In-term accounting transactions: liability-character transactions; shareholders' equity, income and expenditure transactions	Bank credits
Term-end accounting transactions: Relating to asset-character accounting	Trade payables and other payables, shareholders' equity and ordered accounts
Term-end accounting transactions: Relating to liability-character accounts	Term-end Transactions relating to the incomes and expenditures
Issuing the balances and term-end transactions	Arrangement of balance sheet, closing the accounts
Preparation of the financial statements	Transition from commercial profit to tax profit, correcting the faulty records
FINAL EXAMINATION	FINAL EXAMINATION

Table 5. Weekly-basic application and contents of the accounting and term-end accounting courses

ARRANGEMENT IN THE CONTENTS OF THE COURSES TO BE APPLIED IN THE DEPARTMENT OF ACCOUNTING AND TAX APPLICATIONS IN THE IKMEP PROJECT

CATEGORIES OF COURS	COURSES	1. TERM	2. TERM	3. TERM	4. TERM
	General Accounting (C) 4ects	X			
	End of Year Accounting Procedures (C) 4ects		X		
	Computerized Accounting I (C) 4ects			X	
	Computerized Accounting II (C) 4ects				X
	Corporate Accounting (C) 3ects			X	
	Accounting for Foreign Trade Operations (C) 3ects				X
	Auditing (C) 4ects				X
	Cost Accounting (E) 4ects			X	
	Financial Statements (E) 4ects				X
	Bank Accounting (E)			X	



IKMEP project requests the preparation of the below-sampled course information form, module information form, transaction analysis form for all of the courses which take part in the program of Accounting and Tax Applications in Table 6. The modular-basis course content are specified in these forms prepared and the course application period, credit are calculated in Table 7. Just like it is stated in the following Accounting I course (Turkey, 2010a).

COURSE NAME	GENERAL ACCOUNTING I		
SECTION	ACCOUNTING AND TAX		
PROGRAM	ACCOUNTING AND TAX PRACTICES		
TERM			
LANGUAGE COURSE	Turkish		
Course Category	Compulsory Courses	Vocational Courses	Elective Courses
	X	X	
PRE-CONDITION			
TIME AND DISTRIBUTION	Weekly Hours	Duration of School Education	Individual Learning Time (Project, Homework, Research, Workplace Training)
	4	(14-14-14-14-56)	(120-56) 64
CREDIT	Course Credit		ECTS (credits = 25-30 hours) (1 = 1 credit module)
			4
COURSE OBJECTIVES	This course is intended to do with the student's bank transactions and accounting records		
Learning Outcomes and Competences	1 - Create Account plan 2 - Balance Sheet edit 3 - Great book and arrange a trial balance 4 - Asset accounts save		
COURSE CONTENT AND DISTRIBUTION (MODULES AND DISTRIBUTION WEEKS)	WEEK	Modules / Contents / Topics	
	1	Accounting principles and procedures to implement	
	2	Create the main and sub accounts	
	3	Edit boot record	
	4	Edit boot record	
	5	Regulate the opening and closing balance	
	6	Regulate the opening and closing balance	
	7	Great books to edit	
	8	Great books to edit	
	9	Trial balance edit	
	10	Trial balance edit	
	11	Current assets to save	
	12	Current assets to save	
	13	Fixed assets register	
14	Fixed assets register		
EDUCATION ENVIRONMENT	Stage	Fixed assets register	Workplace

AND HARDWARE			
MEASUREMENT AND REVIEW	Note / comment / suggestion:		
	Method	Applicable methods	Percent (%)
	Midterm Exams		
	Homeworks		
	Projects		
	Term Paper		
	laboratory		
other			
Final Exam			
INSTRUCTOR	Instructor at least a bachelor's degree		
RESOURCES	The textbook, books and other resources		
Cooperation among institutions / organizations	Commercial enterprises, Accountants		

Table 6. Course information form

MODULE	: CREATING A PLAN ACCOUNT
MODULE CODE	:
SECTION	: ACCOUNTING AND TAX
PROGRAM	: ACCOUNTING AND TAX PRACTICES
COURSE	: GENERAL ACCOUNTING
TIME	: 30/14
CREDIT	: 1
PRE-CONDITION	:
Teaching Methods and Techniques: Lecture, demonstration, question and answer, application, problem solving, case studies, group work	
ACADEMIC ENVIRONMENT: Computer, projector, projection screen, board, computer desk, printer	
MODULE OBJECTIVES: The student, regulate the balance sheet	
LEARNING OBJECTIVES: Students	
1.Accounting principles and procedures apply. 2. To constitute the main and sub accounts.	
CONTENT	
1-ACCOUNTING	
1.1-Definition of Accounting	
1.2-Accounting Functions	
1.2.1. Recording	
1.2.2.Classification	
1.2.3. summarizing	
1.2.4. Analysis and interpretation	
1.2.5. Loss of income and expenditure information,	
1.3- Basic Concepts of Accounting	
1.3.1. The Concept of Social Responsibility	
1.3.2. The Concept of Personality	
1.3.3. Continuity of the Concept	
1.3.4. Matching Concept	
1.3.5. The concept of measuring the money	
1.3.6. The Concept of Cost Basis	
1.3.7. The Concept of Neutrality and Certification	
1.3.8. consistency Concept	
1.3.9. The concept of Full Disclosure	
1.3.10. The concept of prudence	
1.3.11. The Concept of materiality	
2- ACCOUNTING CONCEPTS	
2.1- Type the account	
2.2- Terms Related to the	
2.2.1. Opening an Account	
2.2.2. account is debited	
2.2.3. account credit to be applied	
2.2.4. The remaining account (Balance) Making	
2.2.5. The account should be closed	
2.2.6. Active Character Account	
2.2.7. Passive-character Account	



2.3- Rules of Procedure of Accounts 2.3.1. Balance Sheet Accounts Rules of Procedure 2.3.2. Rules of Procedure of income Statement Accounts 2.4- Chart of Accounts 2.4.1. Accounting Framework 2.4.2. Uniform Chart of Accounts 3. MEASUREMENT AND EVALUATION *On debt, profit-loss bulunuşluđu about the question-answer technique to measure the student is ready. * Learning skills and knowledge acquired during the operation of the accounts and balance sheets built applications will be measured * At the end of the module the student's performance won the adequacy and functioning of the rules and balance sheet accounts for the practice exam standard.

	of full disclosure 1.2.10. The concept of prudence 1.2.11. The concept of materiality 1.3. Types of accounting 1.3.1. General accounting 1.3.2. Cost accounting 1.3.3. Management accounting		
Time: Creation Time: 20 minutes	Learning Time: 7 hours		

Table 7. Module information form

PROFESSION NAME: Accounting Specialist	PROFESSION NAME: Accounting Specialist		
NO TREATMENT: THE PROFESSION NAME: Accounting Specialist	PROCESS NAME: Accounting Procedures and Principles		
MEDIA (vehicles, tools, equipment and conditions): Eng. Package. Prog. Computer, printer, paper, documents, Form, Balance Sheet, CD, computer table, Calculator	STANDARD: Application of the accounting system general notice, the Turkish accounting standards, TPL, TCC		
PROCESSING STEPS	INFORMATION	SKILLS	ATTITUDE
1.Accounting, basic principles and functions to investigate 2.To distinguish between the types of accounting	1.ACCOUNTING 1.1-Definition of Accounting 1.1.1. Recording 1.1.2.Classification 1.1.3. Summarizing 1.1.4. Analysis and interpretation 1.1.5. Loss of income and expenditure information, 1.2. Basic concepts of accounting 1.2.1. The concept of social responsibility 1.2.2. The concept of personality 1.2.3. Continuity of the concept 1.2.4. Matching concept 1.2.5. The concept of measuring the money 1.2.6. The concept of cost basis 1.2.7. The concept of neutrality and certification 1.2.8. Consistency concept 1.2.9. The concept	1.Using the calculator 2.Commercial calculation 3.Edit documents in Trade 4.compute 5.Financial statements and reports to edit 6.interpret financial statements and reports 7.Using the chart of accounts 8.Edit declaration 9.Legislation to follow	1. Being open to new experiences 2. Comply with the rules of business ethics and ethical 3. Being a researcher 4. To better communicate with people 5. Being responsible 6. Being organized and planned 7. To undertake risk 8. Keep a secret

Table.8 Processing Analysis Form

Above-mentioned tables and table contents; prepared one by one in balance sheet, ledger and balance, asset accounts, recourse accounts in Table 8. IKMEP separates the course into modules and also specifies the order of providing each subject, course hour credit and various tools and equipment to be used on this subject and the examination structure. Thus, it is taken in the course output. It is necessary to arrange the above-stated tables and to prepare each course content at the modular basis and to recalculate its credit for all of the accounting courses to be given in the Department of Accounting and Tax Applications. The process of renovation of the entire curriculum program is thus realized in this manner with the IKMEP project (Turkey, 2007).

RESULT

In the coverage of the Project of Development of the Human Resources through Vocational Education (IKMEP) in Turkey, based on the fifth level professional standards, it is aimed to develop the educational programs as directed at the employment between the workforce market and vocational schools and vocational technical secondary education organizations.

While the vocational courses, modules and elective courses to be applied in the program are specified; sector demands, regional needs and the conditions of the educational organizations and the student orientations are taken into consideration. The course contents and periods are planned in accordance with the proficiency table, course information forms, module information forms and the explanations in the transaction analyses.

The course information forms and module information forms in the program are in nature of



guidance in learning-education planning and these are prepared according to the present conditions. Updates will be made on the course information forms and module information forms which are aimed at acquiring sufficiency whenever it is considered necessary for the purpose of reflecting the developments which are experienced in business life and technology on the programs on continuous basis.

While it is ensured to rearrange the course contents in the vocational schools by means of this project, it also brings some changes in the current application as well. While the courses are provided in 14-week period of time at present, there are one midterm and final examination application in general. While the examinations of the subjects are under the initiative of the lecturer, the 6-week explanation and then evaluation of the students from the subjects explained are in question. Usually the final examinations are expected not to be lower than 50% as well.

Because of the fact that the subjects are divided into modules with the IKMEP project, in the end of each module, students are needed to be evaluated properly. Thus, each module is ensured to be understood completely and while it is targeted to train the students required to be employed by the sector, the process of review and rearrangement of the course contents is processed as well.

Whenever the programs in the Vocational Schools in Turkey are examined, just like in the example of Bilecik Seyh Edebali University Vocational Schools, the total ECTS which should be taken by the student sis 120 credits and this forms 83% of the total credit. While the vocational elective courses form 13%, the opportunity of elective course presented to the student relating to its own area is quite limited. In addition to this, some of the courses which are opened as vocational elective courses are taken by the student as compulsory elective courses, the course election alternative of the student is considerably restricted.

It is in question to reverse the present situation by means of IKMEP project. While the compulsory courses are specified as 100 ECTS in total and determining the compulsory courses as 13% within the total course ECTS, the vocational courses are determined as 87% and, by means of removing 20-25% of the elective courses, it is targeted to restructure the vocational schools in

this way. While the number of compulsory courses is decreased, the number of vocational courses is increased and it is tried to provide the student with a wider range of course election alternatives. Thus, it is aimed for the students to be loaded with the information as desired by themselves and to enable them to be employed easily in enterprises.

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