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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **İnşaat Muhasebesi** | |  | 2 | 2+0 | 2 | 3 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Alan Seçmeli | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bu dersin amacı; inşaat işletmelerinin ve işlemlerinin tanıtılmasını, yap-sat ve yıllara yaygın inşaat işletmelerinin muhasebe uygulamalarını, kâr ya da zararlarının ve vergi matrahlarının tespiti yöntemlerinin öğretilmesidir. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;   1. İnşaatla ilgili kavramları tanımlar. 2. Gayrimenkul ve inşaat işlerinde vergilemeyi açıklayabilir. 3. İnşaat işletmelerinde maliyet muhasebesini açıklayabilir. | | | | | | | Dersin İçeriği | İnşaatla ilgili kavramlar, gayrimenkul ve inşaat işlerinde vergileme, inşaat işletmelerinde maliyet muhasebesi, yıllara yaygın inşaat işletmelerinde muhasebe uygulamaları, özel inşaat işletmeleri, kat karşılığı inşaat işleri. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | İnşaatla ilgili kavramlar. | | | | | | | 2 | İnşaatla ilgili kavramlar. | | | | | | | 3 | Gayrimenkul ve inşaat işlerinde vergileme. | | | | | | | 4 | Gayrimenkul ve inşaat işlerinde vergileme. | | | | | | | 5 | İnşaat işletmelerinde maliyet muhasebesi. | | | | | | | 6 | İnşaat işletmelerinde maliyet muhasebesi. | | | | | | | 7 | Yıllara yaygın inşaat işletmelerinde muhasebe uygulamaları | | | | | | | 8 | Yıllara yaygın inşaat işletmelerinde muhasebe uygulamaları | | | | | | | 9 | Yıllara yaygın inşaat işletmelerinde muhasebe uygulamaları | | | | | | | 10 | Özel ( yap-sat) inşaat işletmeleri | | | | | | | 11 | Özel ( yap-sat) inşaat işletmeleri | | | | | | | 12 | Arsa (kat) karşılığı yapılan inşaat işleri. | | | | | | | 13 | Arsa (kat) karşılığı yapılan inşaat işleri. | | | | | | | 14 | Genel tekrar. | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Ekergil Vedat, Hacıköylü Canatay, Şengel Salim ve Sayın Halil Cem (2019). *İnşaat ve Gayrimenkul Muhasebesi,* Anadolu Üniversitesi Yayını No: 3869, Eskişehir.  Şenlik, M., 2015. *İnşaat Muhasebesi*. Seçkin Yayınevi. Ankara.  Usul, H., 2012. *TMS 11 İnşaat Sözleşmeleri Standardına Göre İnşaat Muhasebesi*. Detay Yayınevi. Ankara | | **Değerlendirme Sistemi** | | Dönem başında ders izlencelerinde belirtilir. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **PROGRAM ÖĞRENME ÇIKTILARI İLE**  **DERS ÖĞRENİM ÇIKTILARI İLİŞKİSİ TABLOSU** | | | | | | | | | | | | | | | | | | |  | **PÇ1** | **PÇ2** | | **PÇ3** | **PÇ4** | | **PÇ5** | **PÇ6** | | **PÇ7** | **PÇ8** | | **PÇ9** | **PÇ10** | | **PÇ11** | **PÇ12** | | **ÖÇ1** | 4 | 5 | | 3 | 5 | | 5 | 4 | | 2 | - | | - | 2 | | - | 5 | | **ÖÇ2** | 4 | 5 | | 3 | 5 | | 5 | 4 | | 2 | - | | - | 2 | | - | 5 | | **ÖÇ3** | 4 | 5 | | 3 | 5 | | 5 | 4 | | 2 | - | | - | 2 | | - | 5 | | **ÖÇ: Öğrenme Çıktıları PÇ: Program Çıktıları** | | | | | | | | | | | | | | | | | | | **Katkı**  **Düzeyi** | | | **1 Çok Düşük** | | | **2 Düşük** | | | **3 Orta** | | | **4 Yüksek** | | | **5 Çok Yüksek** | | |   Program Çıktıları ve İlgili Dersin İlişkisi   |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Ders** | **PÇ1** | **PÇ2** | **PÇ3** | **PÇ4** | **PÇ5** | **PÇ6** | **PÇ7** | **PÇ8** | **PÇ9** | **PÇ10** | **PÇ11** | **PÇ12** | | İnşaat Muhasebesi | 4 | 5 | 3 | 5 | 5 | 4 | 2 | - | - | 2 | - | 5 | |