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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | Konaklama 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 temel amacı; öğrencilerin konaklama muhasebesiyle ilgili temel kavramlarını tanımalarını ve konaklama muhasebesinin özelliklerini kavramalarını sağlamak, konaklama işletmelerinde temel finansal tabloları düzenleyebilmelerini sağlamaktır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci:   1. Konaklama işletmeleri organizasyonu ve muhasebe işlemlerini öğrenir. 2. Konaklama işletmelerinde resepsiyon muhasebesini öğrenir. 3. Yiyecek-içecek bölümü muhasebesini öğrenir. 4. İşçilik, ücret, oda, yemek maliyetlerinin saptanmasını öğrenir. 5. Konaklama muhasebesine ilişkin yasal mevzuatı öğrenir. | | | | | | | Dersin İçeriği | Konaklama işletmeleri hakkında genel bilgiler, konaklama işletmelerinin organizasyon yapıları, konaklama işletmeleri ve muhasebe sistemi, konaklama işletmeleri hesap planı, konaklama işletmelerinde gelir gider hesapları, konaklama işletmelerinde kullanılan belgeler ve defterler, oda ve yemek fiyatlarının bulunması, muhasebe uygulamaları. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Konaklama işletmeleri hakkında genel bilgiler | | | | | | | 2 | Konaklama işletmelerinin organizasyon yapıları | | | | | | | 3 | Konaklama işletmeleri ve muhasebe sistemi | | | | | | | 4 | Konaklama işletmelerinde kullanılan belgeler ve defter | | | | | | | 5 | Konaklama işletmeleri hesap planı | | | | | | | 6 | Seyahat ve Konaklama işletmelerinde dövizli işlemlere giriş. Kasa Hesabı ve alt hesapları | | | | | | | 7 | Konaklama işletmelerinde gelir gider hesapları | | | | | | | 8 | Konaklama işletmelerinde önbüro ve muhasebe kayıtlarıyla ilgili temel bilgiler | | | | | | | 9 | Konaklama ve Yiyecek-içecek işletmelerinde gelirlerinin kaydedilmesi | | | | | | | 10 | Oda ve yemek fiyatlarının bulunması | | | | | | | 11 | Oda ve yemek fiyatlarının bulunması | | | | | | | 12 | İşçilik giderleri | | | | | | | 13 | Turistik işletmelerde dövizli satış gelirlerinin kaydedilmesi | | | | | | | 14 | Hizmet üretim maliyetini belirleme | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Azaltun, M.(2005). *Konaklama İşletmeleri Muhasebesi*, Detay Yayınları, Ankara.  Elitaş, C. (2010). *Konaklama Muhasebesi,* Afyon Kocatepe Üniversitesi. | | **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 | | 5 | 5 | | 5 | 5 | | 3 | - | | 5 | 2 | | 5 | 4 | | **ÖÇ2** | 4 | 5 | | 5 | 5 | | 5 | 5 | | 3 | - | | 5 | 2 | | 5 | 4 | | **ÖÇ3** | 4 | 5 | | 5 | 5 | | 5 | 5 | | 3 | - | | 5 | 2 | | 5 | 4 | | **ÖÇ4** | 4 | 5 | | 5 | 5 | | 5 | 5 | | 3 | - | | 5 | 2 | | 5 | 4 | | **ÖÇ5** | 4 | 5 | | 5 | 5 | | 5 | 5 | | 3 | - | | 5 | 2 | | 5 | 4 | | **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** | | Konaklama Muhasebesi | 4 | 5 | 5 | 5 | 5 | 5 | 3 | - | 5 | 2 | 5 | 4 | |