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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Muhasebe Meslek Hukuku** | |  | 1 | 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; öğrencilerin muhasebe mesleği ve ilgili yasal düzenlemeler hakkında bilgi sahibi olmasıdır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;   1. 3568 sayılı SMMM ve YMM Kanunu bilir. 2. SMMM ve YMM mesleğinin konusunu, giriş koşullarını, çalışma usul ve esaslarını, hak ve ödevlerini kavrar. 3. SMMM ve YMM odalarının ve TURMOB’ un kurulma esaslarını, niteliklerini ve faaliyet sınırlarını bilir. 4. Meslek mensuplarının tabi olduğu disiplin yönetmeliğini anlar. 5. Meslek mensuplarının uyacakları etik ilkeleri bilir. | | | | | | | Dersin İçeriği | Muhasebe mesleğinin konusu ve ilgili genel yasal düzenlemeler, 3568 sayılı muhasebe meslek kanununu. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Muhasebe mesleğinin konusu ve ilgili genel yasal düzenlemeler | | | | | | | 2 | 3568 sayılı serbest muhasebeci mali müşavirlik ve yeminli mali müşavirlik kanunu hakkında genel olarak bilgi verilmesi | | | | | | | 3 | Serbest muhasebeci, serbest muhasebeci mali müşavir ve yeminli mali müşavirlerin çalışma usul ve esasları hakkında yönetmelik | | | | | | | 4 | Serbest muhasebeci, serbest muhasebeci mali müşavir ve yeminli mali müşavirlerin çalışma usul ve esasları hakkında yönetmelik | | | | | | | 5 | Serbest muhasebeci, serbest muhasebeci mali müşavir ve yeminli mali müşavirlerin çalışma usul ve esasları hakkında yönetmelik | | | | | | | 6 | Serbest muhasebeci mali müşavirler ve yeminli mali mali müşavirler odaları nitelikleri ve faaliyet sınırları | | | | | | | 7 | Serbest muhasebeci mali müşavirler ve yeminli mali mali müşavirler odaları nitelikleri ve faaliyet sınırları | | | | | | | 8 | Türkiye serbest muhasebeci mali müşavirler ve yeminli mali müşavirler odaları birliği (TURMOB) | | | | | | | 9 | Türkiye serbest muhasebeci mali müşavirler ve yeminli mali müşavirler odaları birliği (TURMOB) | | | | | | | 10 | SMMM VE YMM’lerin yapacakları denetimlerle ilgili çalışma usul ve esasları | | | | | | | 11 | SMMM VE YMM’lerin yapacakları denetimlerle ilgili çalışma usul ve esasları | | | | | | | 12 | SMMM ve YMM kanunu disiplin yönetmeliği | | | | | | | 13 | Etik ilkeler hakkında yönetmelik | | | | | | | 14 | Etik ilkeler hakkında yönetmelik | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Arıkan Yahya (2019), *Meslek Hukuku*, İstanbul Serbest Muhasebeci Mali Müşavirler Odası. İstanbul  Özmen R.2020.*Tekdüzen Hesap Planı SMMM ve YMM Mevzuatı*, Seçkin Yayıncılık. İstanbul | | **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 | | 2 | 5 | | 2 | 2 | | 2 | - | | - | 5 | | - | 5 | | **ÖÇ2** | 4 | 5 | | 2 | 5 | | 2 | 2 | | 2 | - | | - | 5 | | - | 5 | | **ÖÇ3** | 4 | 5 | | 2 | 5 | | 2 | 2 | | 2 | - | | - | 5 | | - | 5 | | **ÖÇ4** | 4 | 5 | | 2 | 5 | | 2 | 2 | | 2 | - | | - | 5 | | - | 5 | | **ÖÇ5** | 4 | 5 | | 2 | 5 | | 2 | 2 | | 2 | - | | - | 5 | | - | 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** | | Muhasebe Meslek Hukuku | 4 | 5 | 2 | 5 | 2 | 2 | 2 | - | - | 5 | - | 5 | |