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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Ticari Belgeler** | |  | 1 | 2+0 | 2 | 3 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bu dersin amacı; ticari belgeleri ve dahil oldukları hukuki temelleri öğretmektir | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;  1. TTK ve VUK’ na göre düzenlenen belgeleri bilir.  2. İşletmenin dahil olduğu ticari belge mevzuatını bilir,  3. İşletmelerin devletle olan ilişkilerini düzenleyen belgeleri bilir ve düzenleme kabiliyetine sahip olur. | | | | | | | Dersin İçeriği | Muhasebe ve hukukta belgenin yeri, TTK ve VUK’ a göre düzenlenecek belgeler, özellikli durumlarda düzenlenecek fatura ve muhasebe kayıtları, işletme ticari belge mevzuatı. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Muhasebe ve hukukta belgenin yeri | | | | | | | 2 | Fatura , sevk irsaliyesi ve irsaliyeli fatura | | | | | | | 3 | Elektronik fatura , e arşiv faturası | | | | | | | 4 | Özellikli durumlarda düzenlenecek fatura ve muhasebe kayıtları | | | | | | | 5 | Özellikli durumlarda düzenlenecek fatura ve muhasebe kayıtları | | | | | | | 6 | Özellikli durumlarda düzenlenecek fatura ve muhasebe kayıtları | | | | | | | 7 | Yazar kasa fişi perakende satış fişi, giriş- yolcu taşıma biletleri | | | | | | | 8 | Yazar kasa fişi perakende satış fişi, giriş- yolcu taşıma biletleri | | | | | | | 9 | Gider pusulası | | | | | | | 10 | Gider pusulası | | | | | | | 11 | Serbest meslek makbuzu | | | | | | | 12 | Ücret bordrosu, müstahsil makbuzu | | | | | | | 13 | TTK göre belgeler- çek bono ve poliçe | | | | | | | 14 | TTK göre belgeler- çek bono ve poliçe | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Altınkaynak Fırat, Özenç Mesut ve Tiryaki Zahit (2014). *Ticari Belgeler ve Muhasebe Uygulamaları*, Detay Yyaıncılık, Ankara.  Yıldırım Adem (2020). *Muhasebe ve Vergi Uygulamalarında Belgeler*, Ekin Yayınevi, Bursa. | | **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** | 3 | 5 | | 2 | 5 | | 3 | 1 | | 2 | - | | 1 | - | | - | 5 | | **ÖÇ2** | 3 | 5 | | 2 | 5 | | 3 | 1 | | 2 | - | | 1 | - | | - | 5 | | **ÖÇ3** | 3 | 5 | | 2 | 5 | | 3 | 1 | | 2 | - | | 1 | - | | - | 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** | | Ticari Belgeler | 3 | 5 | 2 | 5 | 3 | 1 | 2 | - | 1 | - | - | 5 | |