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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Şirketler Muhasebesi** | |  | 3 | 3+0 | 3 | 3 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bu derste öğrenciler şirket türlerini tanır, şirket kuruluşu, sermaye arttırımı/ azaltımı, kar/zarar işlemleri, tasfiye gibi işletmenin yaşam süresi boyunca ortaya çıkabilecek işlemlerin muhasebeleştirilmesi işlemlerini öğrenir. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;  1. Şirket türlerini tanır.  2. Kollektif, komandit, limited, anonim şirketlerde ve kooperatiflerde kuruluş ve sermaye işlemlerini muhasebeleştirir.  3.Kollektif, komandit, limited, anonim şirketlerde ve kooperatiflerde kar/ zarar işlemlerini muhasebeleştirir.  4. Kollektif, komandit, limited, anonim şirketlerde ve kooperatiflerde tasfiye işlemlerini öğrenir. | | | | | | | Dersin İçeriği | Şirket türleri, hukuki yapıları, kollektif, komandit, limited, anonim ve kooperatiflerin kuruluş, sermaye artırma, azaltma işlemleri, kar ve zarar dğıtımı muhasebeleştirme işlemleri, şirketlerde tasfiye işlemleri ve muhasebeleştirlmesi. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Şirket türleri ve hukuki yapıları | | | | | | | 2 | Kollektif şirketlerde kuruluş, sermaye artırma ve azaltma işlemleri | | | | | | | 3 | Kollektif şirketlerde kar zarar dağıtımı ve muhasebeleştirilmesi | | | | | | | 4 | Komandit şirketlerde kuruluş, sermaye artırma ve azaltma işlemleri | | | | | | | 5 | Komandit şirketlerde kar zarar dağıtımı ve muhasebeleştirilmesi | | | | | | | 6 | **Li**mited şirketlerde kuruluş, sermaye artırma ve azaltma işlemleri | | | | | | | 7 | Limited şirketlerde kar zarar dağıtımı ve muhasebeleştirilmesi | | | | | | | 8 | Anonim şirketlerin kuruluş işlemleri ve muhasebeleştirilmesi | | | | | | | 9 | Anonim şirketlerin sermaye artırma ve azaltma işlemleri | | | | | | | 10 | Anonim şirketlerde kar zarar dağıtımı ve muhasebeleştirilmesi | | | | | | | 11 | Kooperatiflerin kuruluşu, sermaye arttırma ve azaltma işlemleri | | | | | | | 12 | Kooperatiflerde kar zarar dağıtımı ve muhasebeleştirilmesi | | | | | | | 13 | Şirketlerde tasfiye işlemleri ve muhasebeleştirilmesi | | | | | | | 14 | Şirketlerde tasfiye işlemleri ve muhasebeleştirilmesi | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Anadolu Üniversitesi Açıköğretim Fakültesi Yayınları (2019). *Şirketler Muhasebesi*, Anadolu Üniversitesi Yayın No 2887, E-ISBN 978-975-06-3113-9  Ataman, Ü. (2000). *Şirketler Muhasebesi*, Eskişehir: Seçkin Yayıncılık.  Otlu, F. (2008). *Şirketler Muhasebesi*, Bursa: Pegasus Kitapevi.  Teke, C., 2017. *Şirketler Muhasebesi.Nobel Yayınevi.* Ankara  Türedi, H. ve Dinç, E., 2011. *Şirketler Muhasebesi.Derya Kitabevi.* Trabzon | | **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** | 5 | 5 | | 2 | 5 | | 2 | - | | - | - | | 3 | - | | 3 | 5 | | **ÖÇ2** | 5 | 5 | | 2 | 5 | | 2 | - | | - | - | | 3 | - | | 3 | 5 | | **ÖÇ3** | 5 | 5 | | 2 | 5 | | 2 | - | | - | - | | 3 | - | | 3 | 5 | | **ÖÇ4** | 5 | 5 | | 2 | 5 | | 2 | - | | - | - | | 3 | - | | 3 | 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** | | Şirketler Muhasebesi | 5 | 5 | 2 | 5 | 2 | - | - | - | 3 | - | 3 | 5 | |