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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Dönem Sonu Muhasebe İşlemleri** | |  | 2 | 3+1 | 3.5 | 4 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bir işletmenin dönem içinde tuttuğu genel muhasebesinin dönem sonu işlemlerini bir meslek kolu olarak öğretmek amaçlanmaktadır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersinsonundaöğrenci;  1-Muhasebeyi bir bütün olarak kavrar.  2-Gerekli kurumlarla iletişime geçmeyi öğrenir  3-Dönem sonunda düzenlenen mali tabloları tasarlar  4-Dönem sonu muhasebe işlemleri alanında yer alan işlemleri, mevzuatlar (muhasebe, mali tablolar, vergi, sigorta, beyannameler vb.) gereği amacına ve aşamalarına uygun şekilde yürütür.  5-Dönem sonu muhasebe işlemleri alanındaki genel kavramları temel düzeyde sıralar/açıklar | | | | | | | Dersin İçeriği | Mizanların hazırlanması, dönem sonu işlemleri, kapanış kayıtları ve temel mali tabloların hazırlanması. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Envanter Kavramı, Zamanı, Çeşitleri, Değerleme Ölçütleri | | | | | | | 2 | Bilanço Aktiflerinden Kasa, Yabancı Paralar Ve Çeklerin Envanteri. | | | | | | | 3 | Bankalar, Verilen Çekler Hesabının Ve Diğer Hazır Değerlerin Envanteri. | | | | | | | 4 | Menkul Kıymetlerin, Ticari Alacakların Ve Stokların Envanteri. | | | | | | | 5 | Stok Değerleme Yöntemleri. | | | | | | | 6 | Mali Duran Varlıkların Envanteri | | | | | | | 7 | Maddi Duran Varlıkların Envanteri | | | | | | | 8 | Amortisman Yöntemleri | | | | | | | 9 | Kısa Vadeli Borçların Envanteri | | | | | | | 10 | Uzun Vadeli Borçların Envanteri | | | | | | | 11 | Öz kaynakların Envanteri | | | | | | | 12 | Gider Hesaplarının Envanteri | | | | | | | 13 | Gelir Hesaplarının Envanteri | | | | | | | 14 | Maliyet Hesaplarının Envanteri Ve Finansal Tablolar | | | | | | | 15 | Maliyet Hesaplarının Envanteri Ve Finansal Tablolar | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden, bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Ildır , A. (2006). *Dönem Sonu Muhasebe İşlemleri*, Ankara.  Çabuk, A. (2001). *Muhasebe Dönem Sonu İşlemleri*, 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** | | **ÖÇ1** | 4 | 5 | - | | 2 | - | | - | - | | - | - | | - | | **ÖÇ2** | 4 | 5 | - | | 2 | - | | - | - | | - | - | | - | | **ÖÇ3** | 4 | 5 | - | | 2 | - | | - | - | | - | - | | - | | **ÖÇ4** | 4 | 5 | - | | 2 | - | | - | - | | - | - | | - | | **ÖÇ5** | 4 | 5 | - | | 2 | - | | - | - | | - | - | | - | | **ÖÇ: Öğrenme Çıktıları PÇ: Program Çıktıları** | | | | | | | | | | | | | | | | **Katkı Düzeyi** | **1 Çok Düşük** | | | **2 Düşük** | | | **3 Orta** | | | **4 Yüksek** | | | **5 Çok Yüksek** | |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Ders** | **PÇ1** | **PÇ2** | **PÇ3** | **PÇ4** | **PÇ5** | **PÇ6** | **PÇ7** | **PÇ8** | **PÇ9** | **PÇ10** | | Dönem Sonu Muhasebe İşlemleri | 4 | 5 | - | 2 | - | - | - | - | - | - |   Program Çıktıları ve İlgili Dersin İlişkisi |