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| **Name of the Course** | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** |
| **Commercial Documents**  |  | 1 | 2+0 | 2 | 3 |
| Prerequisite Courses |  |
| Language of the Courses | Turkish |
| Category of the Course | Compulsory |
| Coordinator of the Course |   |
| Lecturer |   |
| Asistants of the Course |   |
| Objective of the Course | Main objective of the course is teaching commercial documents and their basic legal regulations. |
| Learning Outputs of the Course | At the end of this course, the student;1. Learns commercial documents according to TTK and VUK 2. Knows the commercial document legislation in which the business is involved,3. Knows and has the ability to regulate documents regulating the relations of businesses with the state. |
| Content of the Course | This course includes the place of the document in accounting and law, documents to be prepared according to TTK and VUK, invoices and accounting records to be issued in special cases, business commercial document legislation. |
| **Weeks** | **Subjects** |
| 1 | The place of the document in accounting and law |
| 2 | Invoice, waybill and waybill invoice |
| 3 | Electronic invoice, e archive invoice |
| 4 | Invoice and accounting records to be issued in special cases |
| 5 | Invoice and accounting records to be issued in special cases |
| 6 | Invoice and accounting records to be issued in special cases |
| 7 | Cash register receipt, retail sales receipt, entry-passenger transport tickets |
| 8 | Cash register receipt, retail sales receipt, entry-passenger transport tickets |
| 9 | Expense chart |
| 10 | Expense chart |
| 11 | Self-employment receipt |
| 12 | Payroll, producer receipt |
| 13 | Documents according to the TCC - checks, bills and policies |
| 14 | Documents according to the TCC - checks, bills and policies |

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| **Competencies** |
| Students are expected to understand the main topics of this course and use it in their fields and applications. |
| **References** |
| Altınkaynak Fırat, Özenç Mesut and Tiryaki Zahit (2014). *Commercial Documents and Accounting Applications* , Detay Yyaıncılık , Ankara.Lightning Adem (2020). *Documents in Accounting and Tax Applications* , Ekin Publishing House, Bursa. |
| **Assessment System** |
| It is stated in the syllabus at the beginning of the semester. |

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| **Learning Outcomes of the Program and Course Matrix Chart** |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| **LO1** | 3 | 5 | 2 | 5 | 3 | 1 | 2 | - | 1 | - | - | 5 |
| **LO2** | 3 | 5 | 2 | 5 | 3 | 1 | 2 | - | 1 | - | - | 5 |
| **LO3** | 3 | 5 | 2 | 5 | 3 | 1 | 2 | - | 1 | - | - | 5 |
| **LO: Learning Outcomes PO: Program Outcomes** |
| **Contribution****Level** | **1 Very Low** | **2 Low** | **3 Intermediate** | **4 High** | **5 Very High** |

Relevance of Program Outcomes and Course

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Course** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| Commercial Documents | 3 | 5 | 2 | 5 | 3 | 1 | 2 | - |  1 | - | - | 5 |

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