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| **Course Name** | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** |
| **Period End Accounting Transactions** |  | 2 | 3+1 | 3.5 | 4 |
| Prerequisite Courses |  |
| Language of the Course | Turkish |
| Type of Course | Compulsory |
| Course Coordinator |   |
| Instructor |  |
| Course Assistants |  |
| The aim of lesson | It is aimed to teach the end-of-period transactions of an enterprise's general ledger, which is kept during the period, as a profession. |
| Course Learning Outcomes | At the end of this course, the student;1- Comprehends accounting as a whole.2-Learn to communicate with the necessary institutions3-Designs the financial statements prepared at the end of the period4- It carries out the transactions in the field of end-of-period accounting transactions in accordance with its purpose and stages as required by the legislation (accounting, financial statements, tax, insurance, declarations, etc.).5- Lists/explains the general concepts in the field of end-of-period accounting transactions at a basic level. |
| Course Content | Preparation of trial balances, period-end transactions, closing records and preparation of basic financial statements. |
| **Weeks** | **Topics** |
| 1 | Inventory Concept, Time, Types, Valuation Criteria |
| 2 | Inventory of Cash, Foreign Currency and Checks from Balance Sheet Assets. |
| 3 | Banks, Inventory of Issued Checks Account And Other Liquid Assets. |
| 4 | Inventory Of Securities, Trade Receivables And Stocks. |
| 5 | Stock Valuation Methods. |
| 6 | Inventory of Financial Fixed Assets |
| 7 | Inventory of Tangible Fixed Assets |
| 8 | Depreciation Methods |
| 9 | Inventory of Short-Term Debts |
| 10 | Inventory of Long-Term Debt |
| 11 | Inventory of Equity Resources |
| 12 | Inventory of Expense Accounts |
| 13 | Inventory of Income Accounts |
| 14 | Inventory of Cost Accounts and Financial Statements |
| 15 | Inventory of Cost Accounts and Financial Statements |

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| **General Competencies** |
| Students are expected to understand the main topics of this course and use it in their fields and applications. |
| **resources** |
|  Ildır , A. (2006). *Dönem Sonu Muhasebe İşlemleri*, Ankara.  Çabuk, A. (2001). *Muhasebe Dönem Sonu İşlemleri*, Bursa.  |
| **Evaluation System** |
| It is stated in the syllabus at the beginning of the semester. |

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| **WITH PROGRAM LEARNING OUTCOMES****COURSE LEARNING OUTCOMES RELATIONSHIP TABLE** |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| **LO1** | 4 | 5 | - | 2 | - | - | - | - | - | - |
| **LO2** | 4 | 5 | - | 2 | - | - | - | - | - | - |
| **LO3** | 4 | 5 | - | 2 | - | - | - | - | - | - |
| **LO4** | 4 | 5 | - | 2 | - | - | - | - | - | - |
| **LO5** | 4 | 5 | - | 2 | - | - | - | - | - | - |
| **LO: Learning Outcomes OP: Program Outcomes** |
| **Contribution Level** | **1 Very Low** | **2 Low** | **3 Medium** | **4 High** | **5 Very High** |

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| **lesson** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** |
| Period End Accounting Transactions | 4 | 5 | - | 2 | - | - | - | - | - | - |

Relation of Program Outcomes and Related Course |