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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 institutions  3-Designs the financial statements prepared at the end of the period  4- 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 | | | | | |  |  | | --- | | **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. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **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** | |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **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 |