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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Muhasebe** | |  | 2 | 4+0 | 4 | 4 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Muhasebe ve finans işlemleri yapma ile ilgili bilgi kazanma ve beceri geliştirmeleri amaçlanmaktadır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersinsonunda öğrenci;  1-Muhasebe, muhasebe hesapları ve muhasebe sisteminin işleyişi hakkında genel bilgiler edinmiş olacaktır,  2-Varlık hesapları ve kaynak hesapları ile ilgili işlem yapmak, ön muhasebe işlemlerini yapabilir,  3-Muhasebe işlemlerine destek olmak, finansal raporları yöneticinin onayına sunabilir. | | | | | | | Dersin İçeriği | Muhasebenin temel kavramları, muhasebenin tanımı ve fonksiyonları, muhasebede kullanılan belgeleri tanıma ve tanımlama, kullanılan defterleri tanıma, muhasebe hesaplarının işleyişi,bilanço ve gelir tablosu hesaplarının analizi. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Genel Bilgiler, Bilanço Ve Hesaplar | | | | | | | 2 | Muhasebe Sistemi | | | | | | | 3 | Dönen Varlıklar | | | | | | | 4 | Dönen Varlıklar | | | | | | | 5 | Duran Varlıklar | | | | | | | 6 | Yabancı Kaynak Hesapları | | | | | | | 7 | Öz Kaynak Hesapları | | | | | | | 8 | Gelir Tablosu Hesapları | | | | | | | 9 | Gelir Tablosu Hesapları | | | | | | | 10 | Ticari Belgeler, Sipariş-İrsaliye-Fatura, Kasa İşlemleri | | | | | | | 11 | Personele İlişkin Muhasebe İşlemleri, Cari Hesap | | | | | | | 12 | Banka İşlemleri, Çek Senet İşlemleri | | | | | | | 13 | Proforma Fatura, Finansal Raporlar | | | | | | | 14 | Bütçeleme, İlave Yatırımlar | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden, bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Cemalcılar Ö. (2002). *Genel Muhasebe,* A.Ü. Açıköğretim Yayınları. Eskişehir.  Sevingül O. (2006), *Genel Muhasebe*, Gazi Kitabevi. Ankara. | | **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** | | **ÖÇ1** | - | - | - | | - | - | | - | - | - | | - | 4 | | 5 | | **ÖÇ2** | - | - | - | | - | - | | - | - | - | | - | 4 | | 5 | | **ÖÇ3** | - | - | - | | - | - | | - | - | - | | - | 4 | | 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** | | **Muhasebe** | - | - | - | - | - | - | - | - | - | 4 | 5 | |