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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Genel Muhasebe** | |  | 1 | 4+0 | 4 | 5 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bir işletmede bir dönem boyunca ortaya çıkan finansal nitelikli olayların nasıl kaydedileceği, sınıflandırılacağı ve özetleneceği ile ilgili temel muhasebe ilke ve kavramlarını tanıtmak ve muhasebe akış sürecinin nasıl işlediğini Tekdüzen Muhasebe Sistemi çerçevesinde göstermektir. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;  1-Muhasebenin tanımını, türlerini, fonksiyonları, amacını ve yararlarını açıklar.  2-Bilanço-Gelir Tablosu, Hesap kavramı, hesapların işleyiş biçimi ve hesapların sınıflandırılmasını öğrenir.  3-Tekdüzen hesap planı, hesapların kapsamı ve işleyişini öğrenir.  4-Hazır değerler ve Menkul değerler gurublarındaki hesapları açıklar ve muhasebe kaydını yapar.  5-Ticari alacaklar gurubundaki hesapları açıklar ve muhasebe kaydını yapar. | | | | | | | Dersin İçeriği | Muhasebenin Tanımı, Temel Kavramları ve Tarihsel Gelişimi, Muhasebe Kayıt Yöntemleri, Hesap Kavramı ve Mali Tablolar, Mali Tabloların Düzenlenmesi ve Sunulması, Aktif Hesapların İncelenmesi/Dönen Varlıklar, Duran Varlıklar, Hesapların İncelenmesi/Kısa Vadeli Yabancı Kaynaklar, Uzun Vadeli Yabancı Kaynaklar, Özkaynaklar, Gelir Tablosu-Gelir Hesapları, Maliyet Hesapları-7/A Seçeneği, Maliyet Hesapları-7/B Seçeneği, Nazım Hesaplar ve Dönem Sonu İşlemleri. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Muhasebenin Tanımı, Temel Kavramları ve Tarihsel Gelişimi | | | | | | | 2 | Muhasebe Kayıt Yöntemleri | | | | | | | 3 | Hesap Kavramı ve Mali Tablolar | | | | | | | 4 | Mali Tabloların Düzenlenmesi ve Sunulması | | | | | | | 5 | Aktif Hesapların İncelenmesi/Dönen Varlıklar | | | | | | | 6 | Duran Varlıklar | | | | | | | 7 | Pasif Hesapların İncelenmesi/Kısa Vadeli Yabancı Kaynaklar | | | | | | | 8 | Uzun Vadeli Yabancı Kaynaklar | | | | | | | 9 | Özkaynaklar | | | | | | | 10 | Gelir Tablosu-Gelir Hesapları | | | | | | | 11 | Gelir Tablosu-Gelir Hesapları | | | | | | | 12 | Maliyet Hesapları-7/A Seçeneği | | | | | | | 13 | Maliyet Hesapları-7/B Seçeneği | | | | | | | 14 | Nazım Hesaplar ve Dönem Sonu İşlemleri | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Erdoğan L. vd., (2018). *Genel muhasebe*, Eskişehir, Anadolu Üniversitesi Açıköğretim Fak.Yayınları.  Yurdakul Ç. ve Ayanoğlu Y. (2020). *Genel muhasebe*, Ankara, Gazi Yayınevi. | | **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** | 1 | | - | - | | - | 5 | | - | - | | 1 | 2 | | - | | **ÖÇ2** | - | | - | - | | - | 5 | | - | - | | 1 | 1 | | 1 | | **ÖÇ3** | - | | - | - | | - | 5 | | - | - | | 1 | 2 | | - | | **ÖÇ4** | 1 | | - | - | | - | 5 | | - | - | | 1 | 2 | | 1 | | **ÖÇ5** | - | | - | - | | - | 5 | | - | - | | 1 | 1 | | - | | **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** | | **Genel Muhasebe** | - | - | - | - | 5 | - | - | 1 | 2 | - | |