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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | Genel Muhasebe-II | |  | 2 | 2+2 | 3 | 4 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bu ders ile öğrencinin muhasebe hakkında genel bilgiler edinmesi, hesap kavramını öğrenerek muhasebe kayıtlarını yapması ve işletmelerin kar- zararını tespit edebilmesi  amaçlanmaktadır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci:   1. Duran varlık hesaplarını kaydeder. 2. Kaynak hesaplarını kaydeder. 3. Gelir tablosu uygulaması yapar. 4. Mizan uygulaması yapar. 5. Muhasebe uygulaması yapar. | | | | | | | Dersin İçeriği | Duran varlıkları kaydetmek, kısa vadeli yabancı kaynakları kaydetmek, uzun vadeli yabancı kaynakları kaydetmek, öz kaynakları kaydetmek, gelir ve gider hesaplarını belirlemek, gelir tablosu düzenlemek. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Maddi duran varlıkları kaydetmek | | | | | | | 2 | Amortisman işlemleri | | | | | | | 3 | Mali duran varlıkları kaydetmek | | | | | | | 4 | Mali borçları kaydetmek | | | | | | | 5 | Ticari borçları kaydetmek | | | | | | | 6 | Diğer yabancı kaynakları kaydetmek | | | | | | | 7 | Öz kaynakları kaydetmek | | | | | | | 8 | Mizan düzenlemek | | | | | | | 9 | Maliyet hesaplarının gelir tablosu hesaplarına aktarmak | | | | | | | 10 | Gelir ve gider hesaplarını muhasebeleştirmek | | | | | | | 11 | Gelir tablosu düzenlemek | | | | | | | 12 | Kapanış kayıtlarının yapmak ve kesin mizanın oluşturmak | | | | | | | 13 | Sektör bazlı örnek uygulama yapmak | | | | | | | 14 | Genel tekrar | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Sevilengül, O. (2011). *Genel Muhasebe*, Ankara: Gazi Kitabevi.  Güçlü, F. (2004). *Genel Muhasebe,* Ankara: Detay Yayıncılık.  Yardımcıoğlu, M. (2014). *Finansal Muhasebe*, Kahramanmaraş: Bilgi Kitap | | **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** | **PÇ12** | | **ÖÇ1** | 5 | 5 | | 5 | 2 | | 5 | 5 | | 4 | - | | 5 | 4 | | 3 | 4 | | **ÖÇ2** | 5 | 5 | | 5 | 2 | | 5 | 5 | | 4 | - | | 5 | 4 | | 3 | 4 | | **ÖÇ3** | 5 | 5 | | 5 | 2 | | 5 | 5 | | 4 | - | | 5 | 4 | | 3 | 4 | | **ÖÇ4** | 5 | 5 | | 5 | 2 | | 5 | 5 | | 4 | - | | 5 | 4 | | 3 | 4 | | **ÖÇ5** | 5 | 5 | | 5 | 2 | | 5 | 5 | | 4 | - | | 5 | 4 | | 3 | 4 | | **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** | **PÇ12** | | Genel Muhasebe-1I | 5 | 5 | 5 | 2 | 5 | 5 | 4 | - | 5 | 4 | 3 | 4 | |