|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | Genel Muhasebe-I | |  | 1 | 2+2 | 3 | 5 | | 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. Muhasebe ile ilgili temel kavramları tanır. 2. Hesap planı oluşturur. 3. Bilanço düzenler. 4. Büyük defter ve mizan düzenler. 5. Varlık hesaplarını kaydeder. | | | | | | | Dersin İçeriği | Muhasebe usul ve esaslarını uygulamak, ana ve alt hesapları oluşturmak, açılış kaydı düzenlemek, açılış bilânçosu düzenlemek, büyük defter düzenlemek, dönen varlıkları kaydetmek. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Muhasebenin tarihsel gelişimi ve muhasebe ile ilgili temel bilgiler | | | | | | | 2 | Temel mali tablolar, temel muhasebe eşitliği | | | | | | | 3 | Muhasebede hesap kavramı ve hesapların işleyişi | | | | | | | 4 | Muhasebede kullanılan defter ve belgeler | | | | | | | 5 | Muhasebe de iş akışı, açılış kayıtları | | | | | | | 6 | Hazır değerleri kaydetmek | | | | | | | 7 | Menkul kıymetleri kaydetmek | | | | | | | 8 | Ticari alacakları kaydetmek | | | | | | | 9 | Diğer alacakları kaydetmek | | | | | | | 10 | Katma değer vergisi hesaplarının oluşturulması ve kayıt işlemleri | | | | | | | 11 | Stokları kaydetmek | | | | | | | 12 | Stokları kaydetmek | | | | | | | 13 | Aralıklı envanter işlemleri | | | | | | | 14 | Sürekli envanter işlemleri | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Feyiz, M. A. (2019). *Genel Muhasebe*. Ekin Yayınevi.  Güçlü, F. Çiçek, H., Benli, T. (2014) *Genel Muhasebe*. Ankara: Detay Yayıncılık.  Sevilengül, O.(2020). *Genel Muhasebe.* Gazi Kitapevi. | | **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-I | 5 | 5 | 5 | 2 | 5 | 5 | 4 | - | 5 | 4 | 3 | 4 | |