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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Dönem Sonu Muhasebe İşlemleri** | |  | 3 | 3+0 | 3 | 3 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | İşletmelerin bir faaliyet dönemi sonunda ulaşılan muhasebe dışı envanter bilgileri ile muhasebe içi envanter bilgilerini uyumlaştırarak gerekli değerleme işlemlerini yaptıktan sonra maliyet ve sonuç hesaplarının kapatılması, hesap kalanlarından elde edilen veriler ile mali tabloların düzenlenmesi ve dönem net kar ya da zararının tespit edilmesi amaçlanmaktadır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci:   1. Değerleme yöntemlerini bilir. 2. Dönen ve duran varlıkların değerlemesini yapar. 3. Yabancı ve öz kaynakların dönem sonu envanter işlemlerini yapar. 4. Gelir tablosunu oluşturmayı bilir ve gelir ve gider hesaplarının nasıl kapatılacağını öğrenir. | | | | | | | Dersin İçeriği | Envanter işlemleri ile ilgili temel kavramlar, muhasebe dışı ve muhasebe içi envanter çalışmaları (bilanço ve gelir tablosu hesapları), finansal (malî) tabloların düzenlenmesi. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Dönem sonu muhasebe işlemlerinin (Envanter ve değerlemenin) tanımı ve önemi | | | | | | | 2 | Vergi Usul Kanununa ve Türk Ticaret Kanununa göre Değerleme ölçüleri | | | | | | | 3 | Hazır değerlere ilişkin dönem sonu muhasebe uygulamaları | | | | | | | 4 | Menkul kıymetlere ilişkin dönem sonu muhasebe uygulamaları | | | | | | | 5 | Ticari alacaklara ilişkin dönem sonu muhasebe uygulamaları | | | | | | | 6 | Stoklara ilişkin dönem sonu muhasebe uygulamaları | | | | | | | 7 | Maddi duran varlıklara, amortismanlara ilişkin dönem sonu muhasebe uygulamaları | | | | | | | 8 | Maddi olmayan duran varlıklara ilişkin dönem sonu muhasebe uygulamaları | | | | | | | 9 | Kısa ve uzun vadeli yabancı kaynaklara ilişkin dönem sonu muhasebe uygulamaları | | | | | | | 10 | Öz kaynaklara (öz kaynak unsurları) ilişkin dönem sonu muhasebe uygulamaları | | | | | | | 11 | Gider ve gelir hesaplarında envanter ve değerleme | | | | | | | 12 | Maliyet hesaplarında dönem sonu muhasebe işlemleri | | | | | | | 13 | Dönem Kar/Zararı ile ilgili dönem sonu muhasebe işlemleri | | | | | | | 14 | Sektör bazlı örnek uygulama yapmak | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Feyiz, M. A. (2015). *Genel Muhasebe*, Ekin Basım Yayınevi.  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 | - | | 5 | 5 | | 4 | - | | 5 | 4 | | 2 | 4 | | **ÖÇ2** | 5 | 5 | | 5 | - | | 5 | 5 | | 4 | - | | 5 | 4 | | 2 | 4 | | **ÖÇ3** | 5 | 5 | | 5 | - | | 5 | 5 | | 4 | - | | 5 | 4 | | 2 | 4 | | **ÖÇ4** | 5 | 5 | | 5 | - | | 5 | 5 | | 4 | - | | 5 | 4 | | 2 | 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** | | Dönem Sonu Muhasebe İşlemleri | 5 | 5 | 5 | - | 5 | 5 | 4 | - | 5 | 4 | 2 | 4 | |