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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Genel Muhasebe** | |  | II | 2+0 | 2 | 3 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Alan Seçmeli | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Genel muhasebeyi bir meslek kolu olarak benimsetmek, öğretmek ve iş bulmayı kolaylaştırmaktır | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;   1. Muhasebenin temel kavramlarını ve işletme için önemini açıklar. 2. Varlık hesapları ve kaynak hesapları ile ilgili işlem yapar. 3. Ön muhasebe işlemlerini yapar. 4. Muhasebe işlemlerine destek olur. 5. Finansal raporları yöneticinin onayına sunar. 6. Bilançonun dönen varlıklar grubundaki hesapların işleyişini açıklar ve muhasebe kayıtlarını yapar. | | | | | | | Dersin İçeriği | Genel Muhasebe ve Mali Tablolar | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Muhasebenin tanımı ve önemi | | | | | | | 2 | Muhasebenin Fonksiyonları, Muhasebe Türleri, Muhasebenin Temel Kavramları. | | | | | | | 3 | Muhasebe Bilgi Akış Süreci | | | | | | | 4 | Temel Muhasebe Eşitliği, Ticari İşlemlerin Muhasebeye Etkisi, Dönem Kar Veya Zararı | | | | | | | 5 | Temel Mali Tablolar, Hesap Kavramı, Hesabın Şekli ve İşleyişi | | | | | | | 6 | Hesap Kullanarak Muhasebe Kayıtlarının Yapılması | | | | | | | 7 | Hazır Değerler ve Menkul Kıymetler | | | | | | | 8 | Ticari ve Diğer Alacaklar | | | | | | | 9 | KDV, Ticari Mallar, Aralıklı ve Sürekli Envanter Yöntemleri | | | | | | | 10 | Duran Varlıklar | | | | | | | 11 | Mali, Ticari ve Diğer Borçlar | | | | | | | 12 | Dönem Ayırıcı Hesaplar, Özkaynaklar | | | | | | | 13 | Kısa Vadeli Borçlar, Uzun Vadeli Borçlar ve Sermaye Hesaplarının Tanıtımı | | | | | | | 14 | Kısa Vadeli Borçlar, Uzun Vadeli Borçlar Ve Sermaye Hesaplarının Tanıtımı | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Şengel, S. (2017), Genel Muhasebe, Ankara, Detay Yayıncılık |  |  | | --- | | **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** | 1 | | 1 | 3 | | 3 | 1 | | 2 | 1 | | 1 | 1 | | 1 | 2 | | **ÖÇ2** | 1 | | 1 | 3 | | 3 | 1 | | 2 | 1 | | 1 | 1 | | 1 | 2 | | **ÖÇ3** | 1 | | 1 | 3 | | 3 | 1 | | 2 | 1 | | 1 | 1 | | 1 | 2 | | **ÖÇ4** | 1 | | 1 | 3 | | 3 | 1 | | 2 | 1 | | 1 | 1 | | 1 | 2 | | **ÖÇ5** | 1 | | 1 | 3 | | 3 | 1 | | 2 | 1 | | 1 | 1 | | 1 | 2 | | **ÖÇ6** | 1 | | 1 | 3 | | 3 | 1 | | 2 | 1 | | 1 | 1 | | 1 | 2 | | **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** | | Genel Muhasebe | 1 | 1 | 3 | 3 | 1 | 2 | 1 | 1 | 1 | 1 | 2 | |