

Objectives of the Course

The objective of this course is to provide the students about general structure of service industry businesses and their accounting practices.

Course Contents

The structure of service industry businesses, accounting practices at tourism industry, banks, construction firms, private hospitals and foundations will be obtained in this course content.

Recommended or Required Reading

Benligiray, Yılmaz; Expertise Accounting, Gazi Kitabevi, 2nd Edition, Ankara, 2009.

Planned Learning Activities and Teaching Methods

Lecture, question-answer, discussion

Recommended Optional Programme Components

Weekly reading assignments have been given for the class. These reading assignments must be completed and reviewed again after class.

Instructor's Assistants

There is no

Presentation Of Course

Face to face

Dersi Veren Öğretim Elemanları

Assoc. Prof. Dr. Filiz Özşahin Koç

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Program Outcomes

1. Be able to have information the general structure of service industry firms.
2. Be able to make speciality accounting records about service industry firms
3. Be able to analyse the structure of tourism firms.
4. Be able to know construction firms accounting with accounting standards.

| Order | Preparation Info   | Laboratory | Teaching Methods                      | Theoretical  | Practise |
|-------|--|------------|---------------------------------------|--|----------|
| 1     | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | General information about service businesses             |          |
| 2     | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Accounting Practices in Tourism Sector                   |          |
| 3     | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Accounting Practices in Tourism Sector                   |          |
| 4     | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Accounting Applications in Banks                         |          |
| 5     | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Accounting Applications in Construction Enterprises      |          |
| 6     | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Accounting Applications in Construction Enterprises      |          |
| 7     | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Accounting applications in private hospitals             |          |
| 8     |  |            |                                       | Midterm Exam   |          |
| 9     | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Accounting practices in private education institutions   |          |
| 10    | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Accounting practices in foundations                      |          |
| 11    | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Accounting practices in cooperatives                     |          |
| 12    | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Accounting practices in insurance businesses             |          |
| 13    | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Seminar Presentation, Question and Answer and Evaluation |          |
| 14    | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Seminar Presentation, Question and Answer and Evaluation |          |
| 15    | In order for students to participate effectively in the lesson, it is necessary to examine the resources related to the subject of the week. |            | Lecture, question-answer, discussion. | Seminar Presentation, Question and Answer and Evaluation |          |

## Workload

| Activities                    | Number | PLEASE SELECT TWO DISTINCT LANGUAGES |
|-------------------------------|--------|--------------------------------------|
| Ders Sonrası Bireysel Çalışma | 14     | 2,00                                 |
| Ders Öncesi Bireysel Çalışma  | 14     | 2,00                                 |
| Ara Sınav Hazırlık            | 7      | 4,00                                 |
| Vize                          | 1      | 3,00                                 |
| Final Sınavı Hazırlık         | 7      | 4,00                                 |
| Final                         | 1      | 3,00                                 |
| Seminler                      | 3      | 3,00                                 |
| Dersle Katılım                | 14     | 3,00                                 |

| Activities | Weight (%) |
|------------|------------|
| Ara Sınav  | 40,00      |
| Final      | 60,00      |

## İşletme Ana Bilim Dalı / MUHASEBE VE DENETİM (YL) (TEZSİZ) ( İKİNCİ ÖĞRETİM ) X Learning Outcome Relation

|        | P.O. 1 | P.O. 2 | P.O. 3 | P.O. 4 | P.O. 5 | P.O. 6 | P.O. 7 | P.O. 8 | P.O. 9 | P.O. 10 | P.O. 11 | P.O. 12 | P.O. 13 |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|---------|---------|---------|
| L.O. 1 | 1      |        |        |        |        | 1      |        |        |        |         |         |         |         |
| L.O. 2 | 1      |        |        |        |        | 1      |        |        |        |         |         |         |         |
| L.O. 3 | 1      |        |        |        |        | 2      |        |        |        |         |         |         |         |
| L.O. 4 | 1      |        |        |        |        | 2      |        |        |        |         |         |         |         |

Table :

**P.O. 1 :** Finansal muhasebe ve yönetim muhasebesi prensiplerini anlamak ve uygulamak.

**P.O. 2 :** Denetim süreçlerini planlamak, yürütmek ve raporlamak.

**P.O. 3 :** Uluslararası finansal raporlama standartlarını uygulamak.

**P.O. 4 :** Mali analiz tekniklerini kullanarak işletme performansını değerlendirmek.

**P.O. 5 :** Finansal karar verme süreçlerini analiz etmek ve yönlendirmek.

**P.O. 6 :** Mesleki iletişim becerilerini ve sunum yeteneklerini geliştirmek

**P.O. 7 :** Mali tabloları hazırlamak, yorumlamak ve analiz etmek.

**P.O. 8 :** Vergi mevzuatını anlamak ve uygulamak.

**P.O. 9 :** Maliyet muhasebesi yöntemlerini kullanmak ve maliyet analizi yapmak.

**P.O. 10 :** İç kontrol sistemlerini tasarlamak ve değerlendirmek.

**P.O. 11 :** Finansal riskleri tanımlamak ve yönetmek.

**P.O. 12 :** İşletme etiği ve mesleki standartları anlamak ve uygulamak.

**P.O. 13 :** Mali analiz tekniklerini kullanarak işletme performansını değerlendirmek.

**L.O. 1 :** Hizmet işletmelerinin genel yapısını hakkında bilgi sahibi olur.

**L.O. 2 :** Hizmet işletmelerine yönelik özellikli muhasebe kayıtlarını yapabilir.

**L.O. 3 :** Turizm işletmelerinin muhasebe yapısının analiz edebilir.

**L.O. 4 :** Muhasebe standartlarına göre inşaat işletmelerinin muhasebesini bilir.