



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Accounting For Foreign Trade Operations							
Course Code		İDT203		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	75 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Lectures and practical tutorials guide students through a range of practical issues encountered in accounting for international trade.							
Course Content		After examining the practical applications of hedging techniques, foreign exchange and settlement procedures, the documents used in international trade and the link between these and shipping and payment terms are analysed. Sources of finance for exporters and importers are explored .							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Demonstration, Discussion, Case Study, Problem Solving					
Name of Lecturer(s)		Ins. Evren KOÇ KIRDAŞ							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	Ticaret İşlemleri ve Muhasebesi, Ümit Ataman, Haluk Sumer
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Week	Weekly Detailed Course Contents	
1	Theoretical	Foreign trade transactions accounting
2	Theoretical	Account plan in foreign trade
3	Theoretical	Account plan in foreign trade
4	Theoretical	cambio, foreign exchange,the effective and exchange meanings
5	Theoretical	Accounting for foreign currency transactions
6	Theoretical	Accounting for foreign currency transactions
7	Theoretical	Recognition of import transactions
8	Theoretical	Export of payments and accounting records
9	Theoretical	Export of payments and accounting records
10	Theoretical	Foreign trade transactions tax
11	Theoretical	State benefits and incentives in foreign trade
12	Theoretical	Recognition of import transactions
13	Theoretical	Recognition of import transactions
14	Theoretical	procedures in import tax

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	3	42
Assignment	1	0	15	15
Reading	1	0	10	10
Midterm Examination	1	0	3	3
Final Examination	1	0	5	5
Total Workload (Hours)				75
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Create the accounting system
2	To recognize foreign trade transactions



3	Import operations to create accounting
4	To recognize foreign exchange transactions
5	To recognize export transactions

Programme Outcomes (Foreign Trade)

1	Economics, business law, labor and social security law, business, accounting, and describe the basic concepts of international trade
2	Of delivery and payment to foreign trade, foreign trade transactions and edit documents used
3	Mathematical operations to commercial
4	Grasp of the Turkish bank-exchange regulations, to prepare documents that are used in these processes, business correspondence, make
5	Turkey customs legislation to the foundation, to prepare the documents and customs procedures to follow
6	Turkey export import regulations, the basic concepts of logistics, know the rules of international transport and prepare the documents necessary, carry out e-commerce transactions
7	Foreign trade operations in computer and be able to use a foreign language, foreign trade transactions
8	Grasp and analyze methods of financing foreign trade, foreign trade transactions in free zones to
9	To international marketing strategies, recognizing the risks of international trade, international monetary and capital markets to analyze the relationships
10	Understand the importance of quality and standardization in foreign trade, foreign trade transactions and tax practices to insure
11	Account for foreign trade and foreign exchange transactions
12	Turkey's economy and economic crisis of the world economy and to understand the developments in the EU - Turkey relations to follow, to recognize the international economic and financial organizations
13	Win the adequacy of research, professional ethics, to grasp, to know the methods of commercial correspondence
14	Atatürk's principles and reforms
15	Accordance with the rules To know writing and speaking of the Turkish language, to know the types literary texts, and spoken expression

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3
P11	5	5	5

