



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Accounting For Foreign Trade Operations							
Course Code		DTS203		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	76 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		the basic concepts of the legal system, civil law, commercial law, property law, bankruptcy and foreclosure.							
Course Content		Basic concepts of law, legal systems, civil law, commercial law, property law, bankruptcy and foreclosure.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Problem Solving					
Name of Lecturer(s)		Ins. Burçak ÖNDER							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Dış Ticaret İşlemleri ve Muhasebesi, Ümit Ataman, Seçkin Yayıncılık, Ankara, 2006.
2	Dış Ticaret İşlemleri ve Muhasebesi, Mehmet Karagül, Nobel Yayın, Ankara, 2011.
3	Dış Ticaret İşlemleri ve Muhasebesi, Engin Yarbaşı, Literatür Yayıncılık, İstanbul, 2012.

Week	Weekly Detailed Course Contents	
1	Theoretical	Foreign trade operations accounting
2	Theoretical	The chart of accounts in foreign trade
3	Theoretical	The chart of accounts in foreign trade
4	Theoretical	Foreign exchange, foreign exchange, foreign and exchange concepts
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	KDV foreign trade transactions
11	Theoretical	State aid and incentives in foreign trade
12	Theoretical	Recognition of import transactions
13	Theoretical	Recognition of import transactions
14	Theoretical	Recognition of import transactions

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	3	56
Midterm Examination	1	9	1	10
Final Examination	1	9	1	10
Total Workload (Hours)				76
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Create the accounting system
2	Exports account for transactions
3	Imports account for transactions
4	To understand the applications of VAT and customs duties in foreign trade



5	To learn the accounting of special transactions in different areas of foreign trade
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Programme Outcomes (Foreign Trade)

1	To describe the basic concepts of economics, business law, labor and social security law, business, accounting and foreign trade.
2	To know the terms of delivery and payment in foreign trade; to regulate documents used in foreign trade transactions.
3	To understand Turkish foreign exchange regulations, to prepare documents used in these processes, and to make business correspondence.
4	To have a knowledge of Turkish customs legislation, and organize related documents
5	To know Turkish foreign trade legislation, main concepts regarding to logistics, international transporting rules and preparing necessary documents, performing e-trade transactions.
6	Making foreign trade transactions with computer and utilize from a foreign language in foreign trade transactions.
7	To be aware of Business Law, Job Security, environmental protection and quality concepts.
8	To understand and analyze the methods of financing foreign trade, and to know the foreign trade transactions in free zones.
9	To know the international marketing strategies, to recognize the risks of international trade, to analyze international monetary relations and capital markets.
10	To understand the importance of quality and standardization in foreign trade, and to know insurance operations and tax practices in foreign trade.
11	Accounting the transactions as to foreign trade and foreign exchange.
12	Ability to use the methods and techniques of career planning and discussing the effects of character traits on career preferences.

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

	L1	L2	L3	L4	L5
P1	2	2	2	2	
P2	2	2	2	2	
P3	3	3	3	3	
P4	3	3	3	3	
P5	4	4	4	4	
P8	3	3	3	3	
P10	4	4	4	4	5
P11	5	5	5	5	5

