AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	Accounting for Foreign Trade operations								
Course Code	MUH252		Couse Level		Short Cycle (Associate's Degree)				
ECTS Credit	3	Workload	75 *(Hours)*	Theory	1	Practice	1	Laboratory	0
Objectives of the Course	Import and export-related accounting records comprehend.								
Course Content	To make export, accounting and cost process, To make import, accounting and cost process ,To make accounting process of import and export payments received,								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Discussion, Case Study, Problem Solving								
Name of Lecturer(s)	Ins. Baki ERDOĞAN								

Assessment Methods and Criteria		
Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading	
1	Bağrıaçık, A. (2000), Applied Foreign Trade Operations. Bilim Teknik Publishing House
2	Gültekin, S., Savcı, M. (2008) "Foreign Trade Transactions Accounting", Murathan Publishing House, 1st Edition, Trabzon
3	Gürsoy, Y. (2011) "Foreign Trade Transactions Accounting", Ekin Kitabevi, 11th Edition, Bursa
4	Demir, M. (2004) "Foreign Trade Transactions Accounting", Detay Publishing House, 2nd Edition, Ankara
5	Kaya, F. (2006) "Foreign Trade Transactions and Accounting Applications", Detay Publishing House, 1st Edition, Ankara

Week	Weekly Detailed Course Contents	
1	Theoretical	" Accounting for foreign currency transactions"
2	Theoretical	Accounting for Prepaid Export Transactions
3	Theoretical	" Accounting for Export Transactions Against Goods"
4	Theoretical	" Accounting for Export Transactions Against Documents"
5	Theoretical	Accounting for Accredited Export Transactions
6	Theoretical	Consignment Export Transactions and Accounting of Foreign Currency Loans
7	Theoretical	Sample application for export
8	Theoretical	MIDTERM EXAM
9	Theoretical	Sample application for export
10	Theoretical	Part-Part Collection of the Export Price and Recognition of the Export Value Left at Foreign Branches
11	Theoretical	" Accounting for Letter of Credit Import Transactions"
12	Theoretical	" Recognition of Goods Price Import Transactions"
13	Theoretical	" Accounting for Prepaid Import Transactions"
14	Theoretical	" Sample application for import"
15	Theoretical	" Sample application for import"
16	Final Exam	End-of-term exam

Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	2	42
Midterm Examination	1	13	3	16
Final Examination	1	14	3	17
			Total Workload (Hours)	75
			[Total Workload (Hours) / 25*] = **ECTS**	3
**25 hour workload is accepted as 1 ECTS*				

Learning Outcomes	
1	" Able to Account Foreign Exchange Transactions."
2	" Accounts for export related payment methods"
3	Accounting for sales returns in export.
4	Accounts for import related payment methods.
5	Provides foreign trade finance
6	Creates accounting system

Programme Outcomes *(Business Administration Management)*	
1	
2	
3	
4	
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Contribution of Learning Outcomes to Programme Outcomes *1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High*

	L1	L2	L3	L4	L5	L6
P1	4	4	4	3	4	4
P2	4	4	4	4	4	4
P3	4	4	4	4	4	4
P4	4	4	4	4	4	4
P5	4	4	4	3	4	4
P6	4	4	4	3	4	4
P7	4	4	4	3	4	4
P8	4	4	4	3	4	4
P9	4	4	4	3	4	4
P10	4	4	4	3	4	4