



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Foreign Trade Accounting							
Course Code		MVU256		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 (<i>Hours</i>)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		With this course, it is aimed that students can make import and export accounting records by creating foreign trade accounting system.							
Course Content		Import and export operations and accounting							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Case Study, Problem Solving					
Name of Lecturer(s)									

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	30
Final Examination	1	70

Recommended or Required Reading

1	Course book, auxiliary book, lecture notes and other sources
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Week	Weekly Detailed Course Contents	
1	Theoretical	Accounting in foreign trade transactions
2	Theoretical	Account plan in foreign trade
3	Theoretical	cambium, forex, efektif
4	Theoretical	Accounting for foreign exchange transactions
5	Theoretical	Accounting for foreign exchange transactions
6	Theoretical	Leasing, Factoring
7	Theoretical	
8	Theoretical	Export payment forms and accounting records
9	Intermediate Exam	Midterm
10	Theoretical	Export payment forms and accounting records
11	Theoretical	Value Added Tax in foreign trade transactions
12	Theoretical	State aid and incentives in foreign trade
13	Theoretical	Accounting for import transactions
14	Theoretical	Accounting for import transactions
15	Theoretical	Value Added Tax in import transactions
16	Final Exam	Final Examination

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Assignment	10	0	5	50
Reading	10	0	1	10
Midterm Examination	1	5	1	6
Final Examination	1	5	1	6
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Creating an accounting system
2	Providing foreign trade financing



3	Accounting for export transactions
4	Accounting import transactions
5	Learn how to import VAT in import transactions.

