



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Foreign Trade Operations Accounting							
Course Code		UTB502		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	124 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The ones that are associated with transactions that occurred during the accounting of import and export by selecting them appropriate records to be made.							
Course Content		Accounting of foreign currency transactions import and export transactions, and export and import VAT for accounting, accounting for state aid and Incentives in foreign trade							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case Study, Problem Solving					
Name of Lecturer(s)									

### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

### Recommended or Required Reading

1	"Dış Ticaret İşlemleri Muhasebesi" Yaser Gürsoy "Dış Ticaret İşlemleri ve Muhasebesi" Engin Yarbaşı
---	---

Week	Weekly Detailed Course Contents	
1	Theoretical	The importance of accounting in foreign trade transactions
2	Theoretical	Uniform chart of accounts used in foreign trade transactions and Calculates
3	Theoretical	Foreign currency transactions and regulatory accounts
4	Theoretical	Foreign exchange operations related to Valuation Processes
5	Theoretical	Accounting records of import transactions advance payment according to the payment form
6	Theoretical	Depending on the form of payment of goods, import of transactions from accounting records
7	Theoretical	Accounting records of import and export transactions according to the form of payment against documents
8	Theoretical	Accounting records of import and export transactions according to the form of payment against documents
9	Theoretical	Accounting Records of Import and Export Transactions According to Letter of Credit Payment Method
10	Theoretical	Accounting Records of Import and Export Transactions According to Letter of Credit Payment Method
11	Theoretical	Import VAT transactions and accounting records
12	Theoretical	State aid and Incentives in foreign trade and accounting records.
13	Theoretical	Credit in foreign trade transactions and accounting records
14	Theoretical	Credit in foreign trade transactions and accounting records

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	3	9	10	57
Term Project	1	40	1	41
Midterm Examination	1	25	1	26
Total Workload (Hours)				124
[Total Workload (Hours) / 25*] = ECTS				5

\*25 hour workload is accepted as 1 ECTS

### Learning Outcomes

1	According to the form of payment of import and export transactions and accounting records
2	Credit in foreign trade transactions and accounting records



3	Foreign currency transactions and regulatory accounts
4	Accounting records of import transactions advance payment according to the payment form
5	Credit in foreign trade transactions and accounting records

**Programme Outcomes** (*International Trade Master's Without Thesis*)

1	To be able to comprehend and solve economic issues using other social sciences and the basic principles of economic science.
2	To be able to access information, evaluate, interpret, and implement in the processes of the scientific research processes related to International economy.
3	To be able to predict the effects of economic and political developments on the Turkish financial markets and foreign trade sector, to be able to view, comprehend and interpret national and international financial markets, to be able to apply the innovative methods.
4	To be able to communicate with all private firms showing activity in the countryside at the required level of behavior science, to detect problems, and to be able to conduct joint project.
5	To be able to lead multi-disciplinary studies in foreign trade, to be able to enhance solutions in complex situations and to be able to take responsibility.
6	To be able to raise awareness about the new and developing practices of the job, to be able to review and learn these when needed.
7	To be able to use theoretical and practical information in International economics and foreign trade
8	To be able to design innovative solutions integrating the original ideas and methods in administrative sciences and the international economy with the system, part or process designs.
9	To be able to articulate the idea, and the findings about the research topic verbal and written in an effective way.

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

	L4
P2	4
P3	4
P4	5
P5	4
P6	5
P7	4
P8	5
P9	4

