



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Accounting For Foreign Trade Applications							
Course Code		UTIF304		Couse Level		First Cycle (Bachelor's Degree)			
ECTS Credit	4	Workload	102 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course									
Course Content									
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Res. Assist. İsmail ÖZTANIR							

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 ve Haluk Sümer "Dış Ticaret ve Dış Ticaret İşlemleri Muhasebesi" Sami Karacan
---	--

Week	Weekly Detailed Course Contents	
1	Theoretical	Importance of Accounting in Foreign Trade Transactions
2	Theoretical	Uniform Chart of Accounts and Accounts Used in Foreign Trade Transactions
3	Theoretical	Accounting of foreign currency transactions and off-balance sheet accounts
4	Theoretical	Valuation Procedures Related to Foreign Currency Transactions
5	Theoretical	Advance Payment Accounting Records of Import Transactions by Payment Type
6	Theoretical	Accounting Records of Import Transactions According to Payment Method Against Goods
7	Theoretical	Accounting Records of Import and Export Transactions according to Documentary Payment Method
8	Intermediate Exam	Midterm exam
9	Theoretical	Accounting Records of Import and Export Transactions According to Letter of Credit Payment
10	Theoretical	VAT Transactions in Import Transactions and Accounting Records
11	Theoretical	VAT Transactions in Export Transactions and Accounting Records
12	Theoretical	Government Aids and Incentives in Foreign Trade and Accounting Records
13	Theoretical	Credit Transactions in Foreign Trade and Accounting Records
14	Theoretical	General application

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Midterm Examination	1	15	1	16
Final Examination	1	15	1	16
Total Workload (Hours)				102
[Total Workload (Hours) / 25*] = ECTS				4

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Upon successful completion of the course, students will be able to know Income Statement and Balance Sheet accounts.
2	Upon successful completion of the course, students will be able to recognize the accounts used in foreign trade.
3	Upon successful completion of the course, the student makes the records related to foreign exchange transactions
4	Upon successful completion of the course, the student knows how to make the records of sales and export registered sales abroad.



5	Upon successful completion of the course, the student knows the regulations related to tax returns in export and makes the registrations.
---	---

Programme Outcomes (International Trade and Finance)

1	To become individuals having high intellectual capacity, improved social skills, positive thinking, the ability to adapt to different environments and institutions
2	To have technical equipment, flexible thinking and action ability and multiple language skills to be capable of working in international platforms
3	To be able to utilize the basic knowledge they obtained with an interdisciplinary approach to business, economics, etc. in creating expertise in the fields of International Trade and Finance in accordance with the requirements of the globalized business world
4	To develop suggested solutions and recommendations by informing the people and institutions predicting regional, national and international problems in the fields of international trade and finance with a proactive approach
5	To possess the ability of analytical thinking and the ability to synthesize with quantitative proficiency as required in the program
6	To have the characteristics to inquire and investigate the knowledge and skills acquired during the education process in relation to the requirements of existing market conditions
7	To identify and analyze the validity of theories related to the international trade and finance and their relationships regarding current conditions
8	To possess the knowledge of a second foreign language to the extent of their individual abilities, besides the competency in the English language to be able to communicate effectively
9	To have the qualifications of managing and being managed to solve existing and potential problems encountered in practice
10	To be able to organize activities that will contribute to the personal and professional development of the employees in the department where he/she holds an executive position

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	1	2	3	2
P2	3	2	2	3	2
P3	1	5	1	3	2
P4	5	4	3	3	2
P5	5	3	3	3	2
P6	3	3	2	3	2
P7	2	2	2	4	2
P8	2	1	5	5	3
P9	5	2	3	3	3
P10	3	5	2	5	3

