

# FOREIGN TRADE TRANSACTION ACCOUNTING

1	Course Title:	FOREIGN TRADE TRANSACTION ACCOUNTING
2	Course Code:	MVUS011
3	Type of Course:	Optional
4	Level of Course:	Short Cycle
5	Year of Study:	2
6	Semester:	3
7	ECTS Credits Allocated:	3.00
8	Theoretical (hour/week):	1.00
9	Practice (hour/week):	2.00
10	Laboratory (hour/week):	0
11	Prerequisites:	
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Öğr.Gör. YASER GÜRSOY
15	Course Lecturers:	Öğr. Gör. Nilüfer ÇETİNKAYA, Öğr. Gör. Adem YILDIRIM, Öğr. Gör. Nurşen ARABACI, Öğr. Gör. Gazenfer ERBAŞLAR,
16	Contact information of the Course Coordinator:	Öğr. Gör. Yaser GÜRSOY, U.Ü.S.B.M.Y.O "ygursoy@uludag.edu.tr" 0 224 261 55 40 - 41, Dhl: 60516
17	Website:	
18	Objective of the Course:	Import,export, export recorded buying-sales,free zone, transit and other foreign trade company's accounting process.
19	Contribution of the Course to Professional Development:	
20	Learning Outcomes:	
	1	To make export, accounting and cost process
	2	To make import, accounting and cost process
	3	To make accounting process of import and export payments received,
	4	To make accounting process of buying-selling,VAT of export recorded goods
	5	To make incentive process of importing and exporting.
	6	To make accounting and cost process of free zones
	7	To make accounting and cost process of transit trading.
	8	To take back VAT payment at exporting,applying risk analyses process.
	9	To make accounting process of financial methods for exporting and importing.
	10	To organise the e-declaration,documents according to accounting standarts.
21	Course Content:	
	<b>Course Content:</b>	
Week	Theoretical	Practice
1	Delivery, payments types and importance of the documents at accounting.	Delivery, payments types and importance of the documents at accounting.
2	The importance of uniform system of accounts and actual exporting.	The importance of uniform system of accounts and actual exporting.

3	Accounting process of exporting.	Accounting process of exporting.
4	Receiving the payments of exports and end of period accounting process.	Receiving the payments of exports and end of period accounting process.
5	The accounting process of import recorded buying-selling.	The accounting process of import recorded buying-selling.
6	Accounting process of importing	Accounting process of importing
7	Application example.	Application example.
8	Repeating courses and midterm exam	Repeating courses and midterm exam
9	Repeating courses and midterm exam	Repeating courses and midterm exam
10	VAT process and accounting for exporting.	VAT process and accounting for exporting.
11	VAT process and accounting for export-recorded sales.	VAT process and accounting for export-recorded sales.
12	Accounting process at free zones and transit trade.	Accounting process at free zones and transit trade.
13	Y.B.E. exporting and sales accounting process with special invoices	Y.B.E. exporting and sales accounting process with special invoices
14	The accounting of financial methods for foreign trade.	The accounting of financial methods for foreign trade.

22	Textbooks, References and/or Other Materials:	"Dış Ticaret İşlemleri Muhasebesi" Öğr. Gör. Yaser GÜRSOY, Ekin Kitabevi. Bursa
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22	Assesment			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical Quiz	0	0	14.00	14.00
Practicals/Labs		2	14.00	28.00
Self study and preperation	1	6	18.00	18.00
Final Exam		0	0.00	0.00
Homeworks		0	0.00	0.00
Projects		0	0.00	0.00
Contribution of Term (Year) Learning Activities to		4	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		6	15.00	15.00
Contribution of Final Exam to Success Grade		1	0.00	0.00
Others		0	0.00	0.00
Final Exams		1	15.00	15.00
Measurement and Evaluation Techniques Used in the				
Total Work Load				90.00
24	ECTS CREDIT WORK LOAD TABLE			3.00
ECTS Credit of the Course				3.00

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	3	3	5	4	0	0	0	0	0	0	0	5	0	0	0	0
ÖK2	0	0	5	0	0	0	0	0	0	0	0	5	0	0	0	0
ÖK3	0	0	5	0	0	0	0	0	0	0	0	5	0	0	0	0
ÖK4	0	0	5	0	0	0	0	0	0	0	0	5	0	0	0	0

ÖK5	0	0	5	0	0	0	0	0	0	0	0	5	0	0	0	0
ÖK6	0	0	5	0	0	0	0	0	0	0	0	5	0	0	0	0
ÖK7	0	0	5	0	0	0	0	0	0	0	0	5	0	0	0	0
ÖK8	0	0	5	0	0	0	0	0	0	0	0	5	0	0	0	0
ÖK9	0	0	5	0	0	0	0	0	0	0	0	5	0	0	0	0
ÖK10	0	0	5	0	0	0	0	0	0	0	0	5	0	0	0	0
LO: Learning Objectives    PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			