

# FOREIGN TRADE TRANSACTIONS ACCOUNTING

1	Course Title:	FOREIGN TRADE TRANSACTIONS ACCOUNTING	
2	Course Code:	IMD5114	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	6.00	
8	Theoretical (hour/week):	3.00	
9	Practice (hour/week):	0.00	
10	Laboratory (hour/week):	0	
11	Prerequisites:	None	
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Doç. Dr. ORHAN BOZKURT	
15	Course Lecturers:	Doç.Dr. Orhan BOZKURT	
16	Contact information of the Course Coordinator:	obozkurt@uludag.edu.tr Tel: 224 2942695	
17	Website:		
18	Objective of the Course:	To help students comprehend foreign trade transactions, to educate required intermediate staff, to acquaint students with the basic concepts of foreign trade and the documents, the accounting of import& export procedures and accounting reports.	
19	Contribution of the Course to Professional Development:	Creating a foreign trade accounting system allows it to make import and export accounting records.	
20	Learning Outcomes:		
		1	Students completing this course; Comprehend the basic concepts of foreign trade and foreign trade accounting
		2	Comprehend foreign trade regime and foreign Exchange law.
		3	Prepare the accounts chart on foreign trade transactions
		4	Do the accounting of foreign Exchange- securities and advance payment transactions
		5	Do the accounting of import& export transactions
		6	Prepare the accounting reports on foreign trade transactions
		7	Comprehend VAT in foreign trade
		8	Comprehend VAT return in export and its properties
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21	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	

1	Definition and types of foreign trade	
2	Documents used in foreign trade	
3	Payment types in foreign trade.	
4	Types of delivery in foreign trade	
5	Accounting in foreign trade transactions	
6	Date of actual export.	
7	Collection of export cost .	
8	LESSON-REPEATING	
9	Lump sum in foreign trade	
10	Accounting practices in import transactions	
11	Value added tax in foreign trade transactions	
12	Finance techniques, credits and accounting procedures in foreign trade.	
13	Government aid in foreign trade	
14	VAT practices in foreign trade	

22	Textbooks, References and/or Other Materials:	Türkiye Muhasebe Standartları Kurulu (2005) Türkiye Muhasebe Standardı -18 Hâsılat (TMS – 18)Sıra No:10, md. 1.
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Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical		14	3.00	42.00
22 Assessment				
Practicals/Labs		0	0.00	0.00
Self study and preperation	R	14	3.00	42.00
Homeworks		1	40.00	40.00
Projects	0	0.00	0.00	0.00
Field Studies		0	0.00	0.00
Mid Exams	1	100.00	0.00	0.00
Others		0	0.00	0.00
Contribution of Term (Year) Learning Activities to Success Grade		0.00	50.00	50.00
Total Work Load				174.00
Contribution of Final Exam to Success Grade		100.00		5.80
ECTS Credit of the Course				6.00

Measurement and Evaluation Techniques Used in the Course	Relative evaluation system (RES)
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24	ECTS / WORK LOAD TABLE
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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	4	4	4	2	4	5	5	5	2	5	4	5	0	0	0	0
ÖK2	4	4	4	4	4	2	3	5	5	4	3	4	0	0	0	0
ÖK3	4	5	5	4	5	2	5	4	5	4	2	4	0	0	0	0

ÖK4	4	3	5	4	3	3	3	4	3	4	4	4	0	0	0	0
ÖK5	4	3	3	4	4	4	5	5	5	5	5	5	0	0	0	0
ÖK6	4	5	4	5	5	4	4	4	3	3	3	3	0	0	0	0
ÖK7	4	3	4	5	5	5	4	4	3	3	3	3	0	0	0	0
ÖK8	4	4	5	3	3	3	4	3	3	3	3	3	0	0	0	0
LO: Learning Objectives    PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			