

# FOREIGN TRADE TRANSACTION ACCOUNTING

1	Course Title:	FOREIGN TRADE TRANSACTION ACCOUNTING
2	Course Code:	MVUZ112
3	Type of Course:	Compulsory
4	Level of Course:	Short Cycle
5	Year of Study:	1
6	Semester:	2
7	ECTS Credits Allocated:	3.00
8	Theoretical (hour/week):	2.00
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:	Öğr.Gör. YASER GÜRSOY
15	Course Lecturers:	Meslek Yüksekokulları Yönetim Kurullarının görevlendirdiği öğretim elemanları.
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:	To gain command of foreign trade accounting procedures in companies and accounting offices.
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.	
2	Foreign Trade Regimes. Foreign Exchange Legislation and Tax Laws.	

3	Uniform chart of accounts process and the importance of actual exports. Export accounting procedures.	
4	Receiving the payments of exports and end of period accounting process.	
5	The accounting process of import recorded buying-selling.	
6	Import accounting procedures. Calculation of import cost, transfer transactions	
7	Application example.	
8	e-Commerce, e-Export, e-Import operations accounting applications.	
9	Transit trade, Transit Transport, Logistics Accounting.	
10	VAT process and accounting for exporting.	
11	VAT process and accounting for export-recorded sales.	
12	Accounting procedures in free zones.	
13	Y.B.E. exporting and sales accounting process with special invoices	
14	State aids. Finance techniques accounting in foreign trade.	

22	Textbooks, References and/or Other Materials:	“Dış Ticaret İşlemleri Muhasebesi” Öğr. Gör. Yaser GÜRSOY		
Activites		Number	Duration (hour)	Total Work Load (hour)
23	Assesment	1	14.00	14.00
Theoretical				
Practicals/Labs		2	14.00	28.00
Self study and preparation		1	18.00	18.00
Homeworks		0	0.00	0.00
Projects		0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		3	15.00	15.00
Total				
Others		0	0.00	0.00
Success Grade		1	15.00	15.00
Total Work Load				90.00
Total work load/ 30 hr		100.00		3.00
ECTS Credit of the Course				3.00
Course		the principles of Bursa uludag University Associate and Undergraduate Education Regulation.		

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	4	5	4	4	4	4	3	3	5	3	4	0	0
ÖK2	4	4	4	3	5	4	3	3	4	3	3	5	3	4	0	0
ÖK3	4	4	4	4	5	4	4	4	4	3	4	5	4	4	0	0

ÖK4	4	4	4	5	5	4	5	5	4	3	5	5	5	5	0	0
ÖK5	4	4	4	5	5	4	5	5	4	3	5	5	5	5	0	0
ÖK6	3	3	4	4	5	3	2	3	3	3	3	3	3	3	0	0
ÖK7	2	3	4	5	5	4	3	3	3	4	5	3	4	5	0	0
ÖK8	4	4	4	3	5	4	3	4	4	3	4	5	4	5	0	0
ÖK9	4	4	4	4	5	4	4	4	4	3	4	5	4	4	0	0
ÖK10	4	4	4	5	5	4	5	5	4	3	5	5	5	5	0	0
LO: Learning Objectives    PQ: Program Qualifications																
Contribution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							