

Vocational School of Social Sciences / Foreign Trade

2024 - 2025 Academic Year

CUSTOMS and EXCHANGE OPERATIONS

Syllabus

Course Description					
Name	Code	Semester	T+A Hour	Credit	ECTS
CUSTOMS and EXCHANGE OPERATIONS	DŞT1277350	Spring Semester	3+0	3	5
Prerequisites Courses					
Recommended Elective Courses					
Language of Instruction	Turkish				
Course Level	Short Cycle (Associate's Degree)				
Course Type	Required				
Course Coordinator	Lect. Ercan KARAKEÇE				
Name of Lecturer(s)	Lect.Dr. Halide Hamide DUMAN				
Assistant(s)					
Aim	This course aims to raise the student's awareness about customs procedures in accordance with customs legislation. It is also aimed to gain proficiency in foreign exchange transactions used in foreign trade.				
Course Content	This course contains; Customs law and customs-related concepts,Customs documents and applications,Customs regimes,Customs duties and taxes of equivalent ones,Customs procedures in exports,Customs procedures in imports,Customs declaration and declaration tyepes, the value of goods,Inspection principles at customs,Prevention of irregularities in customs and penalties,Customs clearance in free zones,Payment methods and financing in foreign trade,Foreign exchange regulations in Turkey,Special issues in foreign exchange legislation,Current issues in customs and foreign exchange transactions.				
Course Learning Outcomes			Teaching Methods	Assessment Methods	
1. Will be able to discuss basic concepts related to customs			9	A	
1.1. Refers to customs functions					
1.2. Matches customs procedures and administrative strategies					
2. Will be able to plan the customs procedures process			9	A	
2.1. Defines the customs clearance process					
2.2. Refers to customs related documentation					
3. Will be able to specify customs-related support procedures			9	A	
3.1. Plans to the pre-customs preparation process					
3.2. Relates the concepts of customs and inspection					
4. Will be able to explain various regime applications within the scope of Customs Legislation			9	A	
4.1. Evaluates which regime to apply according to contingency					
4.2. Follows different regime processes					
5. Will be able to act in accordance with Turkish Customs Legislation			13, 9	A	
5.1. Can detect possible disputes					
5.2. Explains financial obligations regarding Customs Procedures					
6. Will be able to explain the necessity of the foreign exchange regime in foreign trade transactions			9	A	
6.1. It expresses the function of the exchange regime					
6.2. Explains the process of foreign exchange transactions					
Teaching Methods	13: Case Study Method, 9: Lecture Method				
Assessment Methods	A: Traditional Written Exam				
Lecture Schedule					
Sequenc e	Topics	Preliminary Preparation			
1	Customs law and customs-related concepts				
2	Customs documents and applications				
3	Customs regimes				
4	Customs duties and taxes of equivalent ones				
5	Customs procedures in exports				
6	Customs procedures in imports				
7	Customs declaration and declaration tyepes, the value of goods				
8	Inspection principles at customs				
9	Prevention of irregularities in customs and penalties				
10	Customs clearance in free zones				
11	Payment methods and financing in foreign trade				
12	Foreign exchange regulations in Turkey				
13	Special issues in foreign exchange legislation				
14	Current issues in customs and foreign exchange transactions				
Evaluation Methods		Weight(%)			
Midterm Exam		40			
General Exam		60			

Resources
Dış Ticaret, Gümrük, Kambiyo İşlemleri ve Uygulaması, Gökhan Terzi, Gümrük ve Ticaret Müfettişleri Derneği YayınlarıGüncel Mevzuata Göre Dış Ticaret, Kambiyo, Gümrük İşlemleri, Vergi ve KDV Düzenlemeleri & Muhasebe Uygulamaları, Metehan Ortakarpuz, Nobel