

Vocational School of Social Sciences / Foreign Trade

2024 - 2025 Academic Year

ACCOUNTING for FOREIGN TRADE OPERATIONS

Syllabus

Course Description					
Name	Code	Semester	T+A Hour	Credit	ECTS
ACCOUNTING for FOREIGN TRADE OPERATIONS	D5JT1227770	Spring Semester	3+0	3	4
Prerequisites Courses					
Recommended Elective Courses					
Language of Instruction	Turkish				
Course Level	Short Cycle (Associate's Degree)				
Course Type	Required				
Course Coordinator	Lect. Gülnihal TORAMANLI				
Name of Lecturer(s)	Lect. Gülnihal TORAMANLI				
Assistant(s)					
Aim	Student foreign trade accounting system will learn, import and export accounting records she will be able to				
Course Content	This course contains; Accounting in foreign trade, Chart of accounts in foreign trade, Foreign exchange, foreign exchange, and establish effective concepts, Recognition of foreign currency transactions, Recognition of foreign exchange transactions, Leasing, Factoring, Forfeiting Eximbank Credit, Export payment and accounting records, Export payment and accounting records, KDV in foreign trade, KDV in foreign trade state aid and incentives in 11 foreign trade Accounting for 12 import transactions, Accounting for export transactions KDV in export transactions, KDV in import transactions.				
Course Learning Outcomes			Teaching Methods	Assessment Methods	
1. To be able to create an accounting system			12, 16, 6, 9	A	
1.1. Creates import accounts and sub-accounts			10, 16, 6	A	
1.2. Creates export accounts and sub-accounts			13, 16, 6, 9	A	
2. Foreign Trade will be able to provide Financing			16, 6	A	
2.1. Foreign currency exchange rate difference in imports			16, 6	A	
2.2. Foreign currency exchange rate difference in exports			16, 6, 9	A	
3. Export Operations will be able to make accounting records.			16, 6, 9	A	
3.1. Makes records of order advances placed related to exports			13, 16, 6	A	
3.2. Makes collection accounting records related to exports			16, 6	A	
4. Will be able to account for tender transactions			16, 6, 9	A	
4.1. Makes accounting records of order advances placed on imports			13, 16, 6	A	
4.2. Makes pay records related to imports			10, 13, 16, 19, 6, 9	A, D, E	
5. Will Be Able to Learn about Value Added Tax Refund Issues			12, 13, 14, 16, 6, 9	A	
5.1. Knows the Value Added Tax Refund Conditions			12, 13, 9	A	
5.2. Makes value added tax refund accounting records			12, 13, 9	A	
Teaching Methods	10: Discussion Method, 12: Problem Solving Method, 13: Case Study Method, 14: Self Study Method, 16: Question - Answer Technique, 19: Brainstorming Technique, 6: Experiential Learning, 9: Lecture Method				
Assessment Methods	A: Traditional Written Exam, D: Oral Exam, E: Homework				
Lecture Schedule					
Sequence	Topics	Preliminary Preparation			
1	Accounting in foreign trade				
2	Chart of accounts in foreign trade				
3	Foreign exchange, foreign exchange, and establish effective concepts				
4	Recognition of foreign currency transactions				
5	Recognition of foreign exchange transactions				
6	Leasing				
7	Factoring				
8	Forfeiting Eximbank Credit				
9	Export payment and accounting records				
10	Export payment and accounting records				
11	KDV in foreign trade				
12	KDV in foreign trade state aid and incentives in 11 foreign trade Accounting for 12 import transactions				
13	Accounting for export transactions KDV in export transactions				
14	KDV in import transactions				
Evaluation Methods		Weight(%)			
Midterm Exam		40			
General Exam		60			
Resources					
The textbook, books and other sources of help					