Kastamonu University

DADAY NAFİ AND ÜMİT ÇERİ VOCATIONAL SCHOOL
ACCOUNTING AND TAX APPLICATIONS

MUH12211	FOREIGN TRADE OPERATIONS AND ACCOUNTING				
Semester	**Course Code**	**Course Name**	**L+P**	**Credit**	**ECTS**
1	MUH12211	FOREIGN TRADE OPERATIONS AND ACCOUNTING	4	4	4

Language of Instruction:
Türkçe
Course Level:

Work Placement(s):
No
Department / Program:
ACCOUNTING AND TAX APPLICATIONS
Course Type:
Seçmeli
Goals:
Foreign trade enterprises for account plan and accounting transactions, foreign exchange, securities and advance operations, import and export operations of the accounting records and documents related to the concept of flow.
Teaching Methods and Techniques:
Basic concepts of foreign trade, Documents used in foreign trade, Of delivery and payment in foreign trade, The collection of export price, Cancellation of export transactions, Exports account closure, The classification of imported goods and import transactions tax, Accounting in foreign trade transactions, The chart of accounts in foreign trade, Foreign exchange, foreign currency, valuta and exchange concepts, Accounting for foreign currency transactions, Leasing, Factoring and Forfeiting, Export of payments and accounting records, Value-added-tax in foreign trade transactions, State grants and incentives to foreign trade, Accounting for of import transactions, Value-added-tax in import operations.
Prerequisites:

Course Coordinator:
Instructor Güzin AYTEKİN
Instructors:

Assistants:

Recommended Sources

Textbook	:	Students should come to course by review of the literature related to course subjects in accordance with the weekly course flow chart.
Resources	:	
Documents	:	Kaya, F., (2011), Dış Ticaret İşlemleri Muhasebesi, Beta Yayıncılık, İstanbul.,Toroslu, V., (1999), Dış Ticaret İşlemleri ve Muhasebesi, Beta Yayıncılık
Assignments	:	
Exams	:	

Course Category

Mathmatics and Basic Sciences	:		**Education**	:
Engineering	:		**Science**	:
Engineering Design	:		**Health**	:
Social Sciences	:	20	**Field**	: 80

Course Content

Week	Topics	Study Materials	Materials
1	Basic concepts of foreign trade. Documents used in foreign trade.	Lecturer's presentation	Oral presentation, Question - Answer
2	Of delivery and payment in foreign trade.	Lecturer's presentation	Oral presentation, Question - Answer
3	The collection of export price. Cancellation of export transactions.	Lecturer's presentation	Oral presentation, Question - Answer
4	Exports account closure. The classification of imported goods and import transactions tax.	Lecturer's presentation	Oral presentation, Question - Answer
5	Accounting in foreign trade transactions.	Lecturer's presentation	Oral presentation, Question - Answer
6	The chart of accounts in foreign trade.	Lecturer's presentation	Oral presentation, Question - Answer
7	Foreign exchange, foreign currency, valuta and exchange concepts.	Lecturer's presentation	Oral presentation, Question - Answer
8	Accounting for foreign currency transactions.	Lecturer's presentation	Oral presentation, Question - Answer
9	Leasing, Factoring and Forfaiting.	Lecturer's presentation	Oral presentation, Question - Answer
10	Export of payments and accounting records.	Lecturer's presentation	Oral presentation, Question - Answer
11	Value-added-tax in foreign trade transactions.	Lecturer's presentation	Oral presentation, Question - Answer
12	State grants and incentives to foreign trade.	Lecturer's presentation	Oral presentation, Question - Answer
13	Accounting for of import transactions.	Lecturer's presentation	Oral presentation, Question - Answer
14	Value-added-tax in import operations.	Lecturer's presentation	Oral presentation, Question - Answer

Course Learning Outcomes

No	Learning Outcomes
C01	Foreign trade accounting system and learn the basic concepts of
C02	Foreign trade accounting system to record moments and makes the accounting process.
C03	Implement a uniform chart of accounts.
C04	Foreign exchange, securities transactions payments and advances accounting operations.
C05	Documents used in foreign trade transactions, recognizes and regulates the precious documents.
C06	Value-Added Tax will apply.
C07	To be able to account for transactions of import and export.
C08	Prepares accounting reports related to foreign trade transactions.

Program Learning Outcomes

No	Learning Outcome
P12	Using packaged software
P13	Making company transactions
P11	Identifying cost elements, making cost calculations and recordings
P09	Getting information about commercial law
P10	Making business mathematical operations and calculations
P14	Taking legal transactions, making tax dept and penalty transactions
P18	Making transactions of bank accounting and recordings
P19	Analysing and commenting financial statements
P17	Making transactions of company constitution
P15	Making financial analisys and planning
P16	Distinguishing public economic activities and preparing budget
P08	Analysing macroeconomic transactions and balance evolution
P01	Making accounting transactions and recordigs
P02	Making business transactions
P23	Following labour and social security operations
P21	Making stocks and shares transactions and evaluating financial devices
P22	Making accounting audit transactons
P03	Distinguishing priciples of economy and making microeconomic analisys
P06	Making vocational mathematical operations
P07	Collecting statistical data, converting them into serials and evaluating their results
P05	Idenifying basic law concepts, law systems and types, carrying out law operations
P04	Using Office programs
P20	Distinguishing income types in Turkish Tax System, accounting taxes and arranging proclamation

Assessment

In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		**%100**

ECTS Allocated Based on Student Workload

Activities	Quantity	Duration	Total Work Load
Course Duration	14	4	56
Hours for off-the-c.r.stud	14	3	42
Assignments	0	0	0
Presentation	1	2	2
Mid-terms	1	6	6
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	14	14
Total Work Load			**120**
ECTS Credit of the Course			**4**

Course Contribution To Program

Contribution: 1: Very Slight 2:Slight 3:Moderate 4:Significant 5:Very Significant

	P01	P10
C01	5	5
C02	5	5
C03	5	5
C04	5	5
C05	5	5
C06	5	5
C07	5	5
C08	5	5