

## İndirilme Tarihi

05.02.2026 23:36:43

## MUH204 - ACCOUNTING FOR FOREIGN TRADE OPERATIONS - Meslek Yüksekokulu - Muhasebe ve Vergi Bölümü

### General Info

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#### Objectives of the Course

With this lesson the student accounting system by creating a foreign trade import and export is intended to make the accounting records.

#### Course Contents

Foreign trade in the chart of accounts, Foreign exchange, foreign exchange and foreign exchange concepts Foreign Currency Transactions Export and import transactions accounting, Accounting for VAT refunds and exemptions.

#### Recommended or Required Reading

1 Lecture notes 2 Gürsoy, Y. (2020). Foreign trade transactions accounting. Ekin Bookstore. 3 Çetin, M. (2016). Accounting for Foreign Trade Transactions with Solved Examples. Paradigma Academy. 4 Kaya F. , Ataman Ü., Sümer, H., & Sevim, A. (2019). Accounting of Foreign Trade Transactions. Eskişehir: Anadolu University Open Education Faculty Publications.

#### Planned Learning Activities and Teaching Methods

Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method

#### Recommended Optional Programme Components

Students are advised to review the topic every week.

#### Instructor's Assistants

Zümrüt ÇELEBİ

#### Presentation Of Course

Oral presentation in class

#### Dersi Veren Öğretim Elemanları

Inst. Dr. Zümrüt Çelebi

### Program Outcomes

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1. can make accounting records of export transactions
2. can make accounting records of Foreign Currency transactions
3. can make accounting records of import transactions
4. can account for transactions related to VAT exemption and refund.

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1	Importance of Accounting and Chart of Accounts in Foreign Trade Transactions (Gürsoy, 2020, ss.54-71)	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Importance of Accounting and Chart of Accounts in Foreign Trade Transactions	none
2	Export Transactions and Accounting Application (Gürsoy, 2020, ss.73-95) Accounting for export-related expenses (Gürsoy, 2020, pp.71-73)	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Main Features of Export Processing Accounting Accounting for export-related expenses	none
3	Export Transactions and Accounting Application (Gürsoy, 2020, ss.73-95)	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Accounting of export transactions according to payment methods: Advance Payment, Cash on Delivery	none
4	Payment Methods and Sample Applications in Export Gürsoy, 2020, ss.100-110	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Accounting of export transactions according to payment methods: Payment Against Documents, Payment by Acceptance Credit	none
5	Payment Methods and Sample Applications in Export Gürsoy, 2020, ss.100-110	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Accounting for Export Transactions According to Payment Methods: Letter of Credit Payment, Consignment Export	none
6	Sales Returns and Tax Procedures in Export, End of Period Transactions, Doubtful Trade Receivables, Cost of Sales Gürsoy, 2020, ss.113-121	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Sales Returns and Tax Procedures in Export	none
7	Importation Transactions and Accounting, Importance of Actual Importation Date in Importation Accounting Transactions Gürsoy,2020, pp.124-130	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Accounting for import transactions	none
9	Taxes and funds collected in import transactions (Çetin, 2016, ss.157-164)	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Accounting for import-related taxes	none
10	VAT in foreign trade transactions	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	VAT refund and accounting in export transactions	none
11	VAT and sample application for producers, manufacturers and intermediary exporters (Gürsoy, 2020, ss. 155-169)	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	VAT and sample application for producers, manufacturers and intermediary exporters	none
12	Sales with export registration (Gürsoy, 2020, ss. 192-216)	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Value added tax on Export Registered Sales	none
13	Sales with export registration (Gürsoy, 2020, ss. 192-216)	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Value added tax on Export Registered Sales	none
14	Accounting of Foreign Currency Based Cash, Check, Bank, Promissory Note Transactions (Kaya F., 2019, ss.120-151)	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Special Foreign Trade regimes	none
15	Accounting of Foreign Currency Based Cash, Check, Bank, Promissory Note Transactions (Kaya F., 2019, ss.120-151)	none	Narration Method, Question - Answer Method, Discussion Method, Source Scanning, Individual Study Method	Special Foreign Trade regimes	none

## Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	1,00
Final	1	1,00
Derse Katılım	14	2,00
Ders Sonrası Bireysel Çalışma	14	1,00
Ara Sınav Hazırlık	1	6,00
Final Sınavı Hazırlık	1	6,00
Ev Ödevi	4	2,00

## Assesments

Activities	Weight (%)
Ara Sınav	40,00
Final	60,00

## Muhasebe ve Vergi Bölümü / MUHASEBE VE VERGİ UYGULAMALARI X Learning Outcome Relation

	P.O. 1	P.O. 2	P.O. 3	P.O. 4	P.O. 5	P.O. 6	P.O. 7	P.O. 8	P.O. 9	P.O. 10	P.O. 11	P.O. 12	P.O. 13
L.O. 1	1	3	5	4	3	3	5	2	3		1	1	2
L.O. 2	1	3	5	4	3	3	5	2	3		1	1	2
L.O. 3	1	3	5	4	3	3	5	2	3		1	1	2
L.O. 4	1	3	5	4	3	3	5	2	3		1	1	2

## Table :

- P.O. 1 :** Muhasebe ve finans alanı ile ilgili yazılım ve uygulamaları kullanır.
- P.O. 2 :** Muhasebe mesleğinin temel ilkelerinin ve mesleki etik değerlerinin bilincinde, meslekte nitelikli eleman olma sorumluluğuna sahiptir.
- P.O. 3 :** Ticari hayatta kullanılan defterleri ve belgeleri mevzuata uygun usul ve esaslara göre işler.
- P.O. 4 :** Sayısal ve istatistiksel araştırma becerisi ve düşünme yeteneğine sahiptir, stratejik yaklaşım geliştirebilme becerisi ve kamu kaynaklarının etkin ve verimli kullanımını sağlar.
- P.O. 5 :** Mesleği ile ilgili mevzuatı takip eder ve temel hukuk bilgilerine sahiptir.
- P.O. 6 :** Analitik düşünme, bilişim teknolojileri başta olmak üzere işletmeciliğin çağdaş yöntem ve teknolojilerini kullanır.
- P.O. 7 :** Muhasebe ve vergi işlemlerinin işletmeler açısından önemi, kapsamı, işletmelerin finansal rasyo ve tabloları hakkında teorik bilgilere sahip olur ve bu bilgileri yorumlayabilir.
- P.O. 8 :** Muhasebe ve verginin fonksiyonlarını ve temel ilkelerini kavrayabilme yeteneğine sahip olur.
- P.O. 9 :** Alanıyla ilgili uygulamaları, gereksinimleri, yenilikleri kavrayabilme ve iş yaşamı süresince ortaya çıkabilecek problemler karşısında analitik düşünme ve çözüm üretebilme yeteneğine sahip olur.
- P.O. 10 :** Türk dilinin temel özellikleri hakkında bilgiye sahip olur.
- P.O. 11 :** Alanının gerektirdiği yazılım ve uygulamalar ile birlikte bilişim ve iletişim teknolojilerini kullanır.
- P.O. 12 :** Alanında yeterli olacak düzeyde yabancı dil bilgisine sahip olur.
- P.O. 13 :** Atatürk ilkeleri ve inkılapları konusunda bilgiye sahip olur ve Cumhuriyetin temel değerlerini benimser.
- L.O. 1 :** İhracat işlemlerinin muhasebeleştirilebilir
- L.O. 2 :** Döviz işlemlerinin muhasebeleştirilebilir.
- L.O. 3 :** İthalat işlemlerinin muhasebeleştirilebilir
- L.O. 4 :** KDV istisnası ve iadesi ile ilgili işlemleri muhasebeleştirilebilir