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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Dış Ticaret İşlemleri Muhasebesi** | |  | 2 | 3+0 | 3 | 3 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bu dersin sonunda öğrencinin dış ticaret ilgili temel kavramları öğrenmesi, ithalat ve ihracat işlemlerini yapabilmesi amaçlanır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;  **1.**İthalat ve ihracat işlemlerini yapar.  **2**.Temel dış ticaret kavramlarını öğrenir.  **3**.Gümrük işlemlerini takip eder. | | | | | | | Dersin İçeriği | Dış ticaretle ilgili temel kavramlar, nedenleri, çeşitleri, ihracat çeşitleri ve işlemleri, dış ticarette kullanılan belgeler, ödeme ve teslim yöntemleri, gümrük ve kambiyo mevzuatı. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Dış ticaretle ilgili temel kavramlar | | | | | | | 2 | Ülkeler arasında dış ticaretin nedenleri | | | | | | | 3 | Dış ticaret çeşitleri | | | | | | | 4 | İhracat çeşitleri ve işlemleri | | | | | | | 5 | İthalat çeşitleri ve işlemleri | | | | | | | 6 | Klasik dış ticaret kuramları | | | | | | | 7 | Klasik dış ticaret kuramları | | | | | | | 8 | Dış ticarette kullanılan belgeler | | | | | | | 9 | Dış ticarette kullanılan belgeler | | | | | | | 10 | Dış ticarette ödeme yöntemleri | | | | | | | 11 | Dış ticarette teslim şekilleri | | | | | | | 12 | Dış ticarette teslim şekilleri | | | | | | | 13 | Akreditif ve çeşitleri | | | | | | | 14 | Gümrük ve kambiyo mevzuatı | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** |  |  | | --- | | Kaya, F.(2007). *Dış Ticaret İşlemleri ve Muhasebe Uygulamaları*. Ankara: Yayıncılık.  Tomanbay, M. (2003). *Dış Ticaret Rejimi ve İhracatın Finansmanı*. Ankara: Hatipoğlu Yayınevi. | | **Değerlendirme Sistemi** | | Dönem başında ders izlencelerinde belirtilir. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **PROGRAM ÖĞRENME ÇIKTILARI İLE**  **DERS ÖĞRENİM ÇIKTILARI İLİŞKİSİ TABLOSU** | | | | | | | | | | | | | | | | | | |  | **PÇ1** | **PÇ2** | | **PÇ3** | **PÇ4** | | **PÇ5** | **PÇ6** | | **PÇ7** | **PÇ8** | | **PÇ9** | **PÇ10** | | **PÇ11** | **PÇ12** | | **ÖÇ1** | 5 | 3 | | 2 | 5 | | 4 | 2 | | 5 | 3 | | 2 | - | | - | 5 | | **ÖÇ2** | 5 | 3 | | 2 | 5 | | 4 | 2 | | 5 | 3 | | 2 | - | | - | 5 | | **ÖÇ3** | 5 | 3 | | 2 | 5 | | 4 | 2 | | 5 | 3 | | 2 | - | | - | 5 | | **ÖÇ: Öğrenme Çıktıları PÇ: Program Çıktıları** | | | | | | | | | | | | | | | | | | | **Katkı**  **Düzeyi** | | | **1 Çok Düşük** | | | **2 Düşük** | | | **3 Orta** | | | **4 Yüksek** | | | **5 Çok Yüksek** | | |   Program Çıktıları ve İlgili Dersin İlişkisi   |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Ders** | **PÇ1** | **PÇ2** | **PÇ3** | **PÇ4** | **PÇ5** | **PÇ6** | **PÇ7** | **PÇ8** | **PÇ9** | **PÇ10** | **PÇ11** | **PÇ12** | | Dış Ticaret İşlemleri Muhasebe | 5 | 3 | 2 | 5 | 4 | 2 | 5 | 3 | 2 | - | - | 5 | |