



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Turkish Taxation System							
Course Code		MVU204		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	75 (Hours)	Theory	2	Practice	2	Laboratory	0
Objectives of the Course		The aim of this course is to prepare the students for their working life by informing the students about the tax systems applied in our country.							
Course Content		Turkish Tax System, Types of earnings and declarations.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Demonstration, Case Study, Problem Solving					
Name of Lecturer(s)		Ins. Dilek GÜRCÜN							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	Textbook
2	help book
3	lecture notes
4	other sources

Week	Weekly Detailed Course Contents	
1	Theoretical	State income sources and taxes
2	Theoretical	Calculate commercial gain
3	Theoretical	Calculate agricultural income
4	Theoretical	Make a complicated declaration
5	Theoretical	Make a complicated declaration
6	Theoretical	Ordering VAT declaration
7	Theoretical	Ordering VAT declaration
8	Theoretical	To calculate self-employment earnings
9	Intermediate Exam	Midterm
10	Theoretical	To calculate the income of movable and immovable capital
11	Theoretical	Calculate other earnings and incomes
12	Theoretical	To calculate taxes on income, wealth and spending
13	Theoretical	To regulate annual income and corporation tax declaration
14	Theoretical	To regulate annual income and corporation tax declaration
15	Theoretical	Sample application solution
16	Final Exam	Final Examination

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Lecture - Practice	14	0	2	28
Reading	7	0	1	7
Midterm Examination	1	5	1	6
Final Examination	1	5	1	6
Total Workload (Hours)				75
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS



Learning Outcomes

1	Recognition of the Turkish tax system as a whole
2	Interpreting the tax system with legal and economic dimensions
3	Calculation of earning types
4	Tax calculations
5	Editing Declarations

Programme Outcomes (Accounting and Tax Practices)

1	Being an individual who is respectful to his own values, fits ethical rules, investigates and examines environment, events, and takes lessons.
2	To have theoretical knowledge and to manage the process which will contribute to the solution of the various problems that may arise during the professional activity and to obtain the expected practical results in practice.
3	To have theoretical knowledge supported by textbooks with current information, application tools and other resources, and to be able to discuss using any kind of information related to this field.
4	Be able to apply and evaluate all the techniques that the accounting profession should have.
5	Ability to plan, implement and evaluate all activities (such as financial statements and financial statements, keeping accounts in a computer environment, etc.) performed in the business and finance world, accounting bureaus and tax-related institutions.
6	In the sector or institutions that it supports during its activities; to be able to interpret and evaluate data using the knowledge and skills gained in the field, to be able to recognize and analyze problems, and to be able to develop evidence-based solutions.
7	Ability to gain personality traits showing planning and decision making skills.
8	To be able to comprehend the importance of the developments of the business and financial world and the knowledge that they have in this direction, to be able to develop the concepts of creativity and creative thinking, to be able to realize the effects of professional activities in the applied fields.
9	To be able to evaluate and interpret the knowledge and skills gained in the professional field.
10	Be able to develop personality traits that develop environmental awareness, respect for differences, and adapt to different situations and social roles.
11	To be able to use communication techniques properly while maintaining human relations.
12	To be able to use information and communication technologies together with the computer software required by the professional field
13	To be able to inform related persons and institutions about the issues related to the field during the professional work, to be able to transmit suggestions of solutions to problems and problems in writing and orally.
14	To have sufficient consciousness about the universality of social rights, social justice, protection of quality culture and cultural values and environmental protection, occupational health and safety issues.

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P1	1	1	1	1	1
P2	5	5	3	3	3
P3	5	5	5	5	5
P4	5	5	5	5	5
P5	5	5	5	5	5
P6	5	5	5	5	5
P7	3	3	1	1	1
P8	5	5	5	5	5
P9	5	5	5	5	5
P10	1	1	1	1	1
P11	1	1	1	1	1
P12	5	5	5	5	5
P13	5	5	5	5	5
P14	1	1	1	1	1

