



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Turkish Tax System							
Course Code		MVP206		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	75 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		In this course, the structure of Turkish tax system is aimed at understanding the operation and application examples. All tax types are described, discussed in detail the issues of income and corporation tax.							
Course Content		The functioning of the tax system applied in Turkey							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Individual Study					
Name of Lecturer(s)		Ins. Yasemin AYSU KÖKSAL							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Prof.Dr.Doğan ŞENYÜZ, Türk Vergi Sistemi Dersleri,Ekin Yayınevi,Bursa,2009.
2	Gelir Kanunu, Kurumlar Vergisi Kanunu, Katma Değer Vergisi Kanunu vd. Diğer ders materyalleri: Ders notları, sunular

Week	Weekly Detailed Course Contents	
1	Theoretical	The structure of Turkish tax system, the basic concepts of taxation, the concept of income subject to income tax
2	Theoretical	General information about income tax and non-resident full sample in the income tax, the income components
3	Theoretical	Income detection, and identification of commercial base in the agricultural earnings, properties are considered legal expenses related to income
4	Theoretical	Fee income tax base and determination to wage earners, special charges mentioned cases, the characteristics of self-employment earnings and income in the determination of the tax base, exemptions and exclusions
5	Theoretical	The structure of the real estate and equity capital revenue, base detection and taxation of other income and revenues
6	Theoretical	The imposition and collection of income taxes, income tax returns in the exemplary embodiment, the difference between income and corporate tax payers, institutions and non-resident full of examples of tax
7	Theoretical	Kurumlar vergisinin konusu ve mükellefleri, kanunen kabul edilen ve edilmeyen giderlerin durumu ve uygulama örnekleri
8	Intermediate Exam	Midterm Exam
9	Theoretical	Institutions subject to the tax payers and the situation and application examples of expenses that are legally acceptable and which are not
10	Theoretical	The determination of the corporate tax base, the tax base determined in the transportation business, exemptions and exclusions, the declaration and payment of tax assessment, declaration and statement types, advance tax
11	Theoretical	The taxes on spending, Value Added Tax, subject, taxpayer
12	Theoretical	Special Consumption Tax, Special Communication Tax, Customs Duty
13	Theoretical	Taxes on wealth
14	Theoretical	Property Tax, Motor Vehicle Tax, Inheritance Tax, general practices

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	1	7	15	22
Assignment	1	5	8	13
Midterm Examination	1	15	5	20



Final Examination	1	15	5	20
Total Workload (Hours)				75
[Total Workload (Hours) / 25*] = ECTS				3
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	To explain the functioning of the Turkish Tax System.
2	To define the type of income.
3	To explain what kind of income derived from different types of operating conditions.
4	The income will be declared and be able to calculate the tax payable.
5	To apply the obligations with regard to taxation professional life.

Programme Outcomes (Marketing)

1	Ability to use the theoretical information in the application
2	A process in order to meet the requirements of managing skills
3	Ability to work in interdisciplinary teams, including
4	Define and solve problems in professional practice
5	Professional ethics and responsibility
6	The ability to learn about sector problems
7	To understand the legal regulations and practices
8	Effective communication skills
9	Knowledge and use professional tools and techniques with other communication technology tools Ability
10	Career planning processes and practices
11	Vocational and entrepreneurial skills for self-reliance
12	Cultural and social responsibilities, understanding, adoption and application skills
13	Awareness of the necessity of lifelong learning and its ability to perform
14	To follow national and international contemporary issues
15	Ataturk's principles and be sensitive to the Revolution, to use the Turkish language correctly, have the ability to understand unfamiliar terms on the basis of official correspondence and make space

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

	L1
P1	5

