



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Turkish Tax System							
Course Code		İŞY268		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	2	Workload	50 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		To strengthen field knowledge combining practical&case studies with practices& principles of tax types in Turkish tax system.							
Course Content		Income tax, corporation tax, value added tax, private consumption tax (excise tax), inheritance and gift tax, banking and insurance transactions tax (BITT), stamp duty, principles of issue of assessment in charges and local taxes, types of declaration and making out declaration.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case Study					
Name of Lecturer(s)									

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Vergi Hukuku ve Türk Vergi Sistemi, Doç.Dr. Hilmi Ünsal
2	Türk Vergi Sistemi, Kenan Bulutoğlu
3	Lecture notes

Week	Weekly Detailed Course Contents	
1	Theoretical	Income tax and income elements
2	Theoretical	Tax liability in income tax
3	Theoretical	Methods of issue of assesment in income tax
4	Theoretical	Declarations in income tax
5	Theoretical	Issue of corporation tax, liability and elements of earning
6	Theoretical	Declarations used in issue of assessment in corporation tax
7	Theoretical	Issue of value added tax and liability
8	Theoretical	Value added tax-1
9	Theoretical	Value added tax-2
10	Theoretical	Private consumption tax (excise tax)
11	Theoretical	Inheritance and gift tax
12	Theoretical	Banking and insurance transactions tax (BITT)
13	Theoretical	Stamp duty and charges
14	Theoretical	Local taxes

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Midterm Examination	1	10	0	10
Final Examination	1	12	0	12
Total Workload (Hours)				50
[Total Workload (Hours) / 25*] = ECTS				2

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Students will be able to strengthen field knowledge combining practical&case studies with practices& principles of tax types in Turkish tax system.
2	Tax liability and tax liability types



3	Taxes on income
4	Taxes on expenditure
5	Taxes on wealth

Programme Outcomes (Foreign Trade)

1	Economics, business law, labor and social security law, business, accounting, and describe the basic concepts of international trade
2	Of delivery and payment to foreign trade, foreign trade transactions and edit documents used
3	Mathematical operations to commercial
4	Grasp of the Turkish bank-exchange regulations, to prepare documents that are used in these processes, business correspondence, make
5	Turkey customs legislation to the foundation, to prepare the documents and customs procedures to follow
6	Turkey export import regulations, the basic concepts of logistics, know the rules of international transport and prepare the documents necessary, carry out e-commerce transactions
7	Foreign trade operations in computer and be able to use a foreign language, foreign trade transactions
8	Grasp and analyze methods of financing foreign trade, foreign trade transactions in free zones to
9	To international marketing strategies, recognizing the risks of international trade, international monetary and capital markets to analyze the relationships
10	Understand the importance of quality and standardization in foreign trade, foreign trade transactions and tax practices to insure
11	Account for foreign trade and foreign exchange transactions
12	Turkey's economy and economic crisis of the world economy and to understand the developments in the EU - Turkey relations to follow, to recognize the international economic and financial organizations
13	Win the adequacy of research, professional ethics, to grasp, to know the methods of commercial correspondence
14	Atatürk's principles and reforms
15	Accordance with the rules To know writing and speaking of the Turkish language, to know the types literary texts, and spoken expression

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

	L1	L2	L3	L4	L5
P10	4	4	4	4	4

