



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Turkish Tax System							
Course Code		İŞY268		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	2	Workload	50 ( <i>Hours</i> )	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 decleration 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 (Logistics)**

1	Understanding of the basics needed for the mobility of production and consumption ware
2	Give storage and inventory management decisions
3	To decide about types of transportation and handling equipment to be used to decide
4	Logistics information systems take advantage of the process of realization of activities
5	Be the judge national and international legislation regulating the field of logistics
6	Administration, management and marketing topic about give an idea
7	To be sensitive to the requirements of professional ethics
8	Provide an idea about the the national and international transport policies
9	To have written and spoken communication skills
10	Living in society and to understand the world

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

	L1	L2	L3	L4	L5
P2	3			2	2
P7	4	3	3	2	3
P9		2			

