



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 (Textile Technology)

1	1. To have basic theoretical and practical knowledge related to the field of textile technology, weaving, finishing process and pattern design. Be able to recognize problems, develop solutions for the problems, designing and having the ability to use theoretical knowledge in practical applications.
2	2. Be able to identify problems, develop solutions to the problems, be able to devise, to have the ability to use theoretical knowledge in practical applications by using acquired the basic knowledge and skills in the field. – Be able to choose technical equipments which are needed for applications in the field and use effectively. - Awareness of the need for life-long learning to follow developments in the textile technology, learning independently and to gain awareness of continuous self-renewal. - Be able to examine the application of production processes in the textile industry. – Be respectful to their own history and to be conscious about the subjects of social responsibility, universal and social and professional ethics.
3	3. To have basic theoretical and practical knowledge related to the field of textile technology, weaving, finishing process and pattern design. To be conscious about the subjects of job security, the information of environmental protection, quality awareness and being conscious of participating in team work.
4	4. Be able to identify problems, develop solutions to the problems, be able to devise, to have the ability to use theoretical knowledge in practical applications by using acquired the basic knowledge and skills in the field. - To be conscious about the subjects of job security, the information of environmental protection, quality awareness and being conscious of participating in team work.
5	5. Be able to examine the application of production processes in the textile industry. Be able to identify problems, to develop solutions to the problems, be able to devise, to have the ability to use theoretical knowledge in practical applications by using acquired the basic knowledge and skills in the field. Be respectful their own history and be conscious about the subjects of social responsibility, universal and social and professional ethics.
6	6. Be able to examine the application of production processes in the textile industry. To be aware solutions and applications of the effects of global and societal context in technician-level; being aware of entrepreneurship and innovation, and to have knowledge of the issues of the age.
7	7. To gain the knowledge and awareness of Atatürk's principles & reforms and using Turkish Language effectively.
8	8. To gain the knowledge about his/her society and to gain a different point of view about 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
P7	2	2	2	2	2

