



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Turkish Tax System							
Course Code		BSS235		Couse Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	74 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		The aim of course is to teach the fundamental rules during the implementation of taxes. After-tax related to legal education is to provide basic knowledge to solve problems.							
Course Content		Basic Principles of tax law, tax law sources taxpayers and tax liability, Tax Administration, Tax Operations; taxpayer tasks; Taxpayers' rights; Times; Termination of Tax Liability, Tax receivables to be secured, tax audit, tax offenses and penalties; tax Disputes							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
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, Osman Pehlivan, Murathan Yayınları, Trabzon, 2011
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Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction and historical development, resources and reviews of tax law
2	Theoretical	taxation
3	Theoretical	Taxation liability
4	Theoretical	Rights and Obligations of taxpayers
5	Theoretical	Taxation procedures I
6	Theoretical	Taxation procedures II
7	Theoretical	Safeguarding Tax Demand
8	Theoretical	Termination of Tax Liability
9	Theoretical	Termination of Tax Liability
10	Theoretical	Tax offenses and penalties I
11	Theoretical	Tax offenses and penalties II
12	Theoretical	Tax Disputes I
13	Theoretical	Tax Disputes II
14	Theoretical	Turkish Tax System Analysis

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	2	42
Assignment	5	2	0	10
Midterm Examination	1	10	1	11
Final Examination	1	10	1	11
Total Workload (Hours)				74
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Understanding the principles of tax law
2	Taxation learn operations
3	To understand the resolution of tax disputes



4	Being able to conduct research in tax law
5	Forming an opinion on the current problems of tax systems

Programme Outcomes (Banking and Insurance)

1	To have basic economics knowledge.
2	Having basic law and banking law knowledge in a sufficient level for intermediate members of business life.
3	To have knowledge on the accounting system and organization.
4	To know basic finance and banking information.
5	To know registering of daily fiscal issues.
6	To know financial analysis techniques that is required by business.
7	Having knowledge about job safety, employees' health, environmental protection and quality conscious.
8	To have business management knowledge.
9	Having knowledge of organizational structures of banks.
10	To have basic information about internal, external and public audits in banks.
11	To have knowledge over human resources.
12	Ability to use the methods and techniques of career planning and discussing the effects of character traits on career preferences.
13	Ability to plan a career in their own profession.

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	3	3	3	3	
P2	4	4	4	4	3
P8	4	4	4	3	

