



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Turkish Tax System							
Course Code		BTS301		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	2	Workload	50 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		The aim of this course is to inform the students of Banking Finance Department about general principles and principles of Turkish Tax System and central and local tax applications in the system.							
Course Content		Taxes and Related Obligations Definitions and Concepts, Binding and Non-Binding Sources of Tax Law, Parties of Tax Relations, Tax Management. Taxpayer and Tax Responsible, Taxation Process I (Evaluation and Accrual). Taxation Process II Reasons Ending Tax Debt Payment and Other Reasons, Tax Duties, Tax Audit and Judicial Income Tax Corporate Tax, Value Added Tax, Special Consumption Tax Inheritance Tax, Motor Vehicle Tax, Municipal Tax and Real Estate Tax and Stamp Tax and Fees.							
Work Placement		Students must have to complete their internship within the required time and properties. The required rules are describes at the Adnan Menderes University, Sultanhisar Vocational School, Student Internship Instructions.							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual 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	Metin Tas, Sukru Kizilot; Tax Law and Turkish Tax System, 4th Edition, Approach 2011
2	Turkish Tax Laws, Approach, 2013 and www.gib.gov.tr/mev Legislation

Week	Weekly Detailed Course Contents	
1	Theoretical	Overview of Turkish Tax System
2	Theoretical	Constitutional Taxation Principles
3	Theoretical	Parties of Tax Relation: Tax Administration and Taxpayer
4	Theoretical	Taxpayer's Duties: Bookkeeping Document Editing and Valuation
5	Theoretical	Taxation Process: Assessment and Accrual
6	Theoretical	The consequences of tax payment and non-payment
7	Intermediate Exam	Midterm
8	Theoretical	Tax Audit
9	Theoretical	Tax Crimes and Penalties and Tax Judiciary
10	Theoretical	Income Tax Application I: Tax Subject and Taxpayer
11	Theoretical	Income Tax Application II: Assessment and Payment
12	Theoretical	Corporate Tax Application
13	Theoretical	Value Added Tax Application
14	Theoretical	Special Consumption Taxes
15	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Midterm Examination	1	9	1	10
Final Examination	1	11	1	12
Total Workload (Hours)				50
[Total Workload (Hours) / 25*] = ECTS				2

*25 hour workload is accepted as 1 ECTS



Learning Outcomes

1	Have general information about the concept of tax.
2	Know the tax system in Turkey
3	Knows tax types
4	Have knowledge about tax audit
5	Know the legislation about tax

Programme Outcomes (*Medical and Aromatic Plants*)

1	Having the recognition, classification and the use areas knowledge of medical and aromatic plants
2	Having practical and technical knowledge about cultivation and production of medical and aromatic plants
3	Having knowledge of morphology, anatomy, cytology, physiology and biochemical structures of medical and aromatic plants
4	Having knowledge of importance of soil conditions to grow medical and aromatic plants
5	Having information and the ability to use materials related with basic math and basic chemistry founded on qualifications gained in secondary education
6	Having ability to use effective own language and having knowledge of foreign language in order to communicate own colleagues and own customers
7	Having ability to collect medical and aromatic plants, having knowledge of seed technology, drying and conservation of these plants
8	Having ability to identify and to fight diseases and pests of medical and aromatic plants
9	Having knowledge of all Agricultural activities
10	Having knowledge of Atatürk Principle and Revolutions and to assimilate Atatürk Principle and Revolutions
11	Having consciousness of quality
12	Having knowledge and accumulation of investigative and evaluation
13	Ability to work as an individual capable of independent decision-making ideas verbally and in writing, stating the figure to communicate in a clear and concise
14	Ability to identify plants used for medical purposes and to obtain mixtures from drugs acquired these plants
15	Having skill and knowledge of marketing techniques medical and aromatic plants

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	3	2	3
P9	4	4	3	4	5

