



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

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|--|---|--|----------------------|---|---|----------------------------------|---|------------|---|
| Course Title | | Turkish Taxation System I | | | | | | | |
| Course Code | | MLİ201 | | Course Level | | Short Cycle (Associate's Degree) | | | |
| ECTS Credit | 4 | Workload | 100 (<i>Hours</i>) | Theory | 2 | Practice | 1 | Laboratory | 0 |
| Objectives of the Course | | Explaining the basic tax legislation in Turkey and in the Turkish tax system taxes on income. Explaining the seven income elements that are the subject of tax in income tax and income tax liability. To gain the necessary knowledge and equipment in all public exams they will take to gain profession in the field of finance after license To make them understand the importance of the Turkish tax system I course. Trying to increase students' knowledge about tax practice with current examples. | | | | | | | |
| Course Content | | Definition of income tax, its history and its place in tax revenues, Subject and taxpayer of income tax, Definition of income and revenues, Income exempted from income tax, Income tax deductible and non-deductible expenses, Calculation of tax base, Tax tariff and tax rate, Tax withholding, Taxation period, Declaration types and payment periods. Comprehensive information transfer about tax types. | | | | | | | |
| Work Placement | | N/A | | | | | | | |
| Planned Learning Activities and Teaching Methods | | | | Explanation (Presentation), Discussion, Case Study, Individual Study, Problem Solving | | | | | |
| Name of Lecturer(s) | | Ins. Özgül SARILI, Ins. Sabiha KEMİKSİZOĞLU, Ins. Sait PAŞA | | | | | | | |

Assessment Methods and Criteria

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

Recommended or Required Reading

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| 1 | Türk Vergi Sistemi, Prof.Dr. Mustafa Ali SARILI, 2019 |
| 2 | Türk Vergi Sistemi, Prof. Dr. Doğan ŞENYÜZ, Prof. Dr. Mehmet YÜCE, Prof. Dr.Adnan GERÇEK.2020 |
| 3 | Income Tax Law |

| Week | Weekly Detailed Course Contents | |
|------|---------------------------------|--|
| 1 | Theoretical | General Explanations on Income Tax Historical Development of Income Tax, Some Concepts Regarding Income Tax, Features of Taxable Income, Subject of Income Tax, Taxpayment and Taxpayer Concepts and Types of Taxation in Income Tax |
| 2 | Theoretical | The Elements of Income and Its Determination, TRADE PROFITS, Definition and Characteristics of Commercial and Industrial Activities, Activities that are Specifically Deemed Commercial Profit, The Status of Company Partners against Income Tax |
| 3 | Theoretical | Determination Methods of Taxable Commercial Earnings, Determination of Taxable Commercial Earnings in Real Method, Determination of Commercial Earnings in Simple Method |
| 4 | Theoretical | Deductible Expenses in the Determination of Taxable Commercial Income, Non-Deductible Expenses in the Determination of Taxable Commercial Income |
| 5 | Theoretical | Commercial Activities Increasing Features in the Determination of Commercial Earnings, Non-Taxable Commercial Earnings (Exemptions and Exceptions), Commercial Earnings Subject to Taxation at Source |
| 6 | Theoretical | AGRICULTURAL PROFITS Definition of Agricultural Activity and Activities that are Specifically within the Scope of Agricultural Activity, Limits Between Agricultural Activity and Other Income Elements, Methods of Determining Agricultural Income, |
| 7 | Theoretical | FEES Definition and Elements of Wage, Limits Between Wage and Other Income Elements, Payments Regarded as Fees, Methods of Determination and Taxation of Taxable Fees, Non-Taxable Fees (Exemptions and Exceptions) |
| 8 | Theoretical | MidTerm Exam |
| 9 | Theoretical | General Evaluation |
| 10 | Theoretical | FREE PROFESSIONAL BENEFITS Definition and Elements of Self-Employment Activity, Definition of Self-Employed, Individuals and Income Specially Considered Self-Employed in GVK, Determination and Taxation of Self-Employment Earnings, Application of Taxation in Self-Employment Earnings |



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|----|-------------|---|
| 11 | Theoretical | REAL ESTATE CAPITAL OPERATIONS Real Estate Concept and Real Estate Capital Revenue in GVK, Distinction between Real Estate Capital Revenue and Other Revenue Items, Taxpayers of Real Estate Capital Revenue, Obtaining Real Estate Capital Revenues, Taxable Real Estate Capital Revenues, Taxation at Resources in Real Estate Capital Revenues |
| 12 | Theoretical | SECURITY CAPITAL OPERATIONS Definition and Elements of Securities Revenue According to Securities Concept and Income Tax, Income Considered as Securities Revenue Regardless of Source, Taxation of Securities Revenue |
| 13 | Theoretical | SECURITY CAPITAL OPERATIONS Taxation of Securities Returns |
| 14 | Theoretical | OTHER GAINS AND PERSONS Value Increase Gains, Incidental Gains |
| 15 | Theoretical | Declaration of Taxable Income, Assessment and Payment of Income Tax Declaration of Taxable Income and Types of Declaration, Temporary Tax Application |
| 16 | Final Exam | Final Exam |

Workload Calculation

| Activity | Quantity | Preparation | Duration | Total Workload |
|---------------------------------------|----------|-------------|----------|----------------|
| Lecture - Theory | 2 | 1 | 20 | 42 |
| Lecture - Practice | 1 | 0 | 7 | 7 |
| Midterm Examination | 1 | 7 | 1 | 8 |
| Final Examination | 1 | 14 | 29 | 43 |
| Total Workload (Hours) | | | | 100 |
| [Total Workload (Hours) / 25*] = ECTS | | | | 4 |

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

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|---|--|
| 1 | As each item of income to explain the scope of the income tax and be able to determine the taxable base |
| 2 | Including the ability to calculate the annual return items of income and taxes |
| 3 | To learn the declaration and taxation of income tax |
| 4 | Learning the concept of income and income taxpayer |
| 5 | Be able to explain wages, self-employment earnings, real estate, securities returns, other earnings and revenues |

Programme Outcomes (Accounting and Tax Practises)

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|----|--|
| 1 | |
| 2 | |
| 3 | |
| 4 | |
| 5 | |
| 6 | |
| 7 | |
| 8 | |
| 9 | |
| 10 | |

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

| | L1 | L2 | L3 | L4 |
|-----|----|----|----|----|
| P1 | 1 | 1 | 1 | 1 |
| P2 | 1 | 1 | 1 | 1 |
| P3 | 1 | 1 | 1 | 1 |
| P4 | 5 | 5 | 5 | 5 |
| P5 | 5 | 5 | 5 | 5 |
| P6 | 3 | 3 | 3 | 3 |
| P7 | 1 | 1 | 1 | 1 |
| P8 | 4 | 4 | 4 | 4 |
| P9 | 2 | 2 | 2 | 2 |
| P10 | 2 | 2 | 2 | 2 |

