AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	Turkish Tax System								
Course Code	YY208		Couse Level	Short Cycle (Associate's Degree)					
ECTS Credit	3	Workload	74 *(Hours)*	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	To teach the taxation in the Turkish Tax System and to make legal transactions in this area.								
Course Content	Income Tax, Corporate Tax, Property Tax, Inheritance Tax, Motor Vehicle Tax, Value Added Tax, etc. taxation, taxpayers, calculation of taxes, etc. operations.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation)								
Name of Lecturer(s)	Ins. Kadriye BİLİR								

Assessment Methods and Criteria		
Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading	
1	Nurettin Bilici, Vergi Hukuku, Seçkin, 2012.
2	Mehmet Tosuner, Zeynep Arıkan, Türk Vergi Sistemi, İzmir, 2012.

Week	Weekly Detailed Course Contents	
1	Theoretical	Some concepts and explanations about income tax.
2	Theoretical	Determination of the income element,
3	Theoretical	Determination of the income element, commercial earning.
4	Theoretical	Determination of income component, Agricultural income
5	Theoretical	Determination of income component, self-employment earnings
6	Theoretical	Determination of income element, fees
7	Theoretical	Determination of the income element, income from immovable capital-earning on movable assets
8	Theoretical	Determination of the income element, other income and earnings
9	Theoretical	mid-term
10	Theoretical	Declaration of income, assessment and payment of income tax
11	Theoretical	Corporation tax
12	Theoretical	expenditure tax
13	Theoretical	special consumption tax
14	Theoretical	the other taxes
15	Theoretical	final exam

Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	2	42
Midterm Examination	1	12	2	14
Final Examination	1	16	2	18
			Total Workload (Hours)	74
			[Total Workload (Hours) / 25*] = **ECTS**	3
**25 hour workload is accepted as 1 ECTS*				

Learning Outcomes	
1	They know which tax items the Turkish tax system constitutes.
2	They know how the taxpayer, the subject, the collection and collection process of the income tax takes place.
3	They know how the taxpayer, the subject, the collection and collection process of the corporation tax is realized.

4	They know how the real estate tax, motor vehicle tax, value added tax, inheritance tax and transfer tax are paid, debited, collected and collected.
5	Have information about the history of the Turkish tax system.