



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Turkish Tax System							
Course Code		ECO321		Couse Level		First Cycle (Bachelor's Degree)			
ECTS Credit	6	Workload	150 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The aim of this course is to explain the Turkish Tax System comperatively; introduce the source of the taxation and its functionability by implications; help the students to be able to analyze the Turkish Tax System.							
Course Content		The Quality of Turkish Tax System, Exemptions on Commercial Earnings, Corporation Tax: Making Out a Sample of Decleration on Corporation Tax, Real Estate Tax, Motor Vehicle Tax.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study					
Name of Lecturer(s)									

### Prerequisites & Co-requisites

ECTS Requisite	70
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### Assessment Methods and Criteria

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

### Recommended or Required Reading

1	Abdurrahman AKDOĞAN, Vergi Hukuku ve Türk Vergi Sistemi, 10.Bası, Gazi Yayınevi, Ankara, Ekim 2011.
2	Celal ÜLGEN, Tüm Vergi Kanunları, 4.Bası, Beta Yayıncılık, İstanbul, Eylül 2011.Bursa, Eylül 2011.

Week	Weekly Detailed Course Contents	
1	Theoretical	The Quality of Turkish Tax System
2	Theoretical	Income Tax: The Quality of Income Tax, The Types of Obligation: Perfect Obligation, Imperfect Obligation
3	Theoretical	Income Facts: Commercial Earnings: The Concept of Commercial Earnings, The Determination Type of Commercial Earnings
4	Theoretical	Exemptions on Commercial Earnings
5	Theoretical	Income Facts: Farmer's Tax, Income From Real Estate, Wage, Earnings, Determination Types, Exemptions
6	Theoretical	Income Facts: Income From Real Estate, Self-Employment Earnings, Other Earnings and Revenues, Determination Types of Revenues and Exemptions
7	Theoretical	Calculation of Income Basis Tax, Realization, Allocation, Making Out a Sample of Decleration on Income Tax
8	Intermediate Exam	Midterm Examination
9	Theoretical	Corporation Tax: Making Out a Sample of Decleration on Corporation Tax
10	Theoretical	Taxation on Spendings, Value Added Tax, Banking and Insurance Transaction Tax
11	Theoretical	Taxation on Wealth, Inheritance and Transfer Tax
12	Theoretical	Real Estate Tax, Motor Vehicle Tax
13	Theoretical	Local Government Taxes
14	Theoretical	Other Taxes
15	Theoretical	General Assessment
16	Final Exam	Final Examination
17	Final Exam	Final Examination

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	3	42
Reading	14	0	2	28



Individual Work	14	0	3	42
Midterm Examination	1	15	1	16
Final Examination	1	21	1	22
Total Workload (Hours)				150
[Total Workload (Hours) / 25*] = <b>ECTS</b>				6
*25 hour workload is accepted as 1 ECTS				

### Learning Outcomes

1	Assesses the general structure of Turkish tax system.
2	Explains the taxation on income.
3	Explains the taxation on expenditure.
4	Explains the welfare tax.
5	Assesses the structure of Turkish tax system.

### Programme Outcomes (Economics)

1	It defines and evaluates the basic economic concepts, theories, and methods.
2	It offers a basic level of policy proposals towards current economic problems.
3	It analyzes in the context of economic and social events in a historical perspective.
4	It explains the role of economic actors (such as government, company, or household) in the economy.
5	It follows national and international economic indicators and developments and it uses economic knowledge and methods in different areas.
6	It provides methods, tools and techniques necessary for the modelling and analysis of economic data and evaluates outcomes accordingly.
7	It defines economic systems, decision-making, policies and problems and it provides feedback about them.
8	It benefits from other disciplines that contribute to economic basis and holds a basic knowledge of these disciplines.
9	It explains and comments on economic growth, development and productivity problems on basic grounds.
10	It provides sufficient know-how in sub-branches such as public economics, industry, agriculture, environment and natural resources, labor, knowledge and ownership of the economy, international finance, money, in political economy and econometrics.
11	It defines and evaluates the concept of business on basic grounds.
12	It provides a sufficient level of legal know-how that may be demanded from high skill labor in both public and private sectors.
13	It defines the role of innovation, creativity and technology in the dynamic global economy.
14	It shows skills that will be useful for future employment opportunities and the working environment.
15	It considers science as a rational individual with professional and ethical responsibility.

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

	L1	L2	L3	L4	L5
P2	2	2	2	2	2
P5	2	2	2	2	2
P8	4	4	3	4	3
P12	4	4	4	4	4

