AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	Turkish Tax System and Analysis						
Course Code	EFN525		Couse Level	Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	125 *(Hours)*	Theory	3	Practice	0	Laboratory	0

Objectives of the Course	To get students ability that can indicate outline taxes on income in Turkish tax system, demonstrate taxation procedures in terms of income components, prepare practical samples, examine taxation patterns associate to income components, evaluate taxes on income and compare with each other, criticise, implemet current legal regulations to income components generated and recommend alternative new regulations.
Course Content	Structure of the tax system, the principles of taxation and Turkish Tax System.
Work Placement	N/A
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Individual Study
Name of Lecturer(s)	

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading

1	Mehmet Tosuner ve Zeynep Arıkan, Türk Vergi Sistemi, Izmir, 2013.
2	Abdurrahman Akdoğan, Vergi Hukuku ve Türk Vergi Sistemi, Gazi Kitabevi, 2011.

Week	Weekly Detailed Course Contents	
1	Theoretical	The Concept of Income, Income in the Strict and in a Broad Sense, Types of Income Tax, Properties of Taxable Income
2	Theoretical	Liability in Income Tax
3	Theoretical	Income Elements, Business Profits, Agricultural Profits
4	Theoretical	Wages, Income from Independent Personal Services
5	Theoretical	Income from Immovable and Movable Property, Other Income and Earnings
6	Theoretical	The Sum Method in Income Tax and Tax Collection at Source
7	Theoretical	Assessment of Income Tax, Tax Rate, Declaration and Payment
8	Theoretical	Mid Term Exam
9	Theoretical	Theoretical Structure of Corporate Income Tax
10	Theoretical	Theoretical Structure of Corporate Income Tax
11	Theoretical	Causes which Make Corporate Income Tax Essential, Differences from Income Tax and Advantages to Income Tax
12	Theoretical	Liability Types in Corporate Income Tax
13	Theoretical	Exemptions and Exceptions Take Part in Corporate Income Tax
14	Theoretical	Determination of Tax Base in Corporate Income Tax
15	Theoretical	Declaration of Corporate Income Tax, Assessment, and Payment
16	Theoretical	final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Midterm Examination	1	10	1	11

Final Examination	1	14	2	16
			Total Workload (Hours)	125
			[Total Workload (Hours) / 25*] = **ECTS**	5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	To be able to comprehend how the Turkish Tax System evolves
2	To be able to comprehend the particular aspects of the taxes used in Turkey
3	To be able to identify income at the base types
4	Students will be able to learn the theoretical knowledge they learned in practice in practical life.
5	Students will be able to explain the relationships between facts with an analytical structure.

Programme Outcomes *(Economics and Finance Interdisciplinary Master)*

1	To be able to use the basic concepts in the field of economics and finance correctly
2	To be able to comprehend philosophical, social, historical and psychological principles influencing economics and finance
3	To be able to analyze economical and financial events theoretically and empirically
4	To be able to evaluate any economical and financial problem in accordance with scientific principles
5	To be able to prepare solutions for an economical or financial problem cooperatively in accordance with principles and criteria
6	To be able to follow contemporary implementations, and national and international academic publications
7	To be able to prioritize scientific methods and ethical principles in economics and finance while considering and implementing field specific professional issues
8	To be willing to do scientific research in the field of economics and finance
9	To be able to create value for economics and finance profession as a professional identity

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	2	2	4	4
P2	2	3	3	3	5
P3	3	2	2	5	4
P4	2	3	3	4	3
P5	3	2	2	3	5
P6	2	3	3	4	4
P7	3	2	2	5	3
P8	2	3	3	4	4
P9	3	2	2	3	3