AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title		Analysis of Turkish Tax System						
Course Code		BFN506		Couse Level		Second Cycle (Master's Degree)		
ECTS Credit	5	Workload	125 *(Hours)*	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Teaching Turkish tax systems details and to enable students to develop in tax.						
Course Content		Determination of Scope of Turkish tax law. The definition of Income tax and income tax liability. The explanation of types of income en detail. The determination of tax imposition and consolidation of income. The explanation of corporate tax. The information of consumption taxes, inheritance and gift tax, Real estate tax, motor vehicles tax. Finally explanation of taxation in Turkey.						
Work Placement		N/A						
Planned Learning Activities and Teaching Methods			Explanation (Presentation), Individual Study, Problem Solving					
Name of Lecturer(s)		Assoc. Prof. Şaban ERTEKİN						

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Tosuner, M., Arıkan, Z.,(2008), Türk Vergi Sistemi, Maliye bölümü masaüstü yayıncılık birimi, İzmir
2	Senyuz, D.(2003) Turk Vergi Sistemi, Ezgi Kitabevi

Week	Weekly Detailed Course Contents	
1	Theoretical	Scope of Turkish tax law
2	Theoretical	Income tax: Definition and types of income tax liability
3	Theoretical	Types of income, exemption, exculision,discounts
4	Theoretical	Tax base, filling system
5	Theoretical	Consolidation of income,tax shedule
6	Theoretical	Tax imposition
7	Theoretical	Corporate tax
8	Intermediate Exam	Midterm Exam
9	Theoretical	Consumption taxes; VAT, Banking and insurance transaction tax
10	Theoretical	Consumption taxes; VAT, Banking and insurance transaction tax
11	Theoretical	Taxation of wealth; inheritance and gift tax
12	Theoretical	Real estate tax, motor vehicles tax
13	Theoretical	Local government taxation
14	Theoretical	Taxation in Turkey
15	Theoretical	Taxation in Turkey
16	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Individual Work	7	2	2	28
Midterm Examination	1	10	1	11
Final Examination	1	15	1	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 understand the types and importance of Turkish tax system
2	To be able to explain the roles of Turkish tax system in general economics
3	To be able to understan the tax system that has important role to use the economic policy and depending on this, analyse efficiency of taxation policy
4	To be able to synthesize taxation policies in Tukey
5	Tax system to dominate the practice in Turkey

Programme Outcomes *(Economics - Finance and Banking Interdisciplinary Master's Without Thesis)*

1	To be able to use correctly the basic concepts in the field of economics, finance and banking
2	To be able to comprehend philosophical, social, historical and psychological principles influencing economics, finance and banking
3	To be able to analyze economical, financial and bank-related events theoretically and empirically
4	To be able to evaluate any economical, financial or banking-related problem in accordance with scientific principles
5	To be able to prepare solutions for an economical, financial or banking-related problem cooperatively in accordance with principles and criteria
6	To be able to follow contemporary implementations, and national and international academic publications in economics, finance and banking
7	To be able to prioritize scientific methods and ethical principles in economics, finance and banking while considering and implementing field specific professional issues
8	To be willing to do scientific research in the field of economics, finance and banking
9	To be able to create value for economics-finance and banking profession as an occupational 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	4	3	5	3	5
P2	3	5	4	4	4
P3	4	4	5	5	3
P4	5	3	3	4	3
P5	5	4	4	4	4
P6	3	3	4	3	4
P7	3	5	5	3	3
P8	3	4	4	4	4
P9	4	4	3	3	3