



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

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|--|---|--|----------------------|--|---|--------------------------------|---|------------|---|
| Course Title | | Turkish Tax System and Applications I | | | | | | | |
| Course Code | | MHY502 | | Course Level | | Second Cycle (Master's Degree) | | | |
| ECTS Credit | 5 | Workload | 124 (<i>Hours</i>) | 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), Discussion | | | | | |
| Name of Lecturer(s) | | Prof. Mustafa Ali SARILI | | | | | | | |

Assessment Methods and Criteria

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

Recommended or Required Reading

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| 1 | Mehmet Tosuner ve Zeynep Arıkan, Türk Vergi Sistemi, İzmir, 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 | Intermediate Exam | Midterm Exam |
| 9 | Theoretical | Theoretical Structure of Corporate Income Tax |
| 10 | Theoretical | Causes which Make Corporate Income Tax Essential, Differences from Income Tax and Advantages to Income Tax |
| 11 | Theoretical | Liability Types in Corporate Income Tax |
| 12 | Theoretical | Exemptions and Exceptions Take Part in Corporate Income Tax |
| 13 | Theoretical | Determination of Tax Base in Corporate Income Tax |
| 14 | Theoretical | Declaration of Corporate Income Tax, Assessment, and Payment |
| 15 | Theoretical | Declaration of Corporate Income Tax, Assessment, and Payment |
| 16 | Theoretical | Final Exam |

Workload Calculation

| Activity | Quantity | Preparation | Duration | Total Workload |
|---------------------|----------|-------------|----------|----------------|
| Lecture - Theory | 14 | 3 | 3 | 84 |
| Assignment | 1 | 5 | 3 | 8 |
| Individual Work | 3 | 2 | 2 | 12 |
| Midterm Examination | 1 | 8 | 2 | 10 |



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|--|---|---|---|-----|
| Final Examination | 1 | 8 | 2 | 10 |
| Total Workload (Hours) | | | | 124 |
| [Total Workload (Hours) / 25*] = ECTS | | | | 5 |
| *25 hour workload is accepted as 1 ECTS | | | | |

Learning Outcomes

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|---|---|
| 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 | To be able to analyze problems related to Turkish tax system |
| 5 | To be able to analyze judicial decisions related to Turkish tax system. |

Programme Outcomes (Public Finance and Tax Applications Masters)

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| 1 | To be able to learn the basic concepts in economic and public finance theories, and learn to correlate with basic economic problems and ratiocination |
| 2 | To be able to gain a basic knowledge of public finance, fiscal policy, government budgeting, tax theory and practice |
| 3 | To be able to comment and evaluate about public expenditure usages, public revenues and public borrowing |
| 4 | To be able to evaluate and analyze economic data with regard to fiscal policy usage |
| 5 | To be able to gain knowledge particularly in the areas of professional expertise in the public sector, public and private sector needs for the areas of economics, finance, law, accounting, tax, business knowledge |
| 6 | To be able to follow practical and theoretical innovations in the field of Finance, at a national and international level |
| 7 | To be able to offer and share alternative solutions in the field of public finance with awareness for lifelong learning and critical thinking |
| 8 | To be able to present opinions as to current issues in public finance, to enhance them as well as to use them in interpreting events |
| 9 | To able to share theoretical and practical knowledge in the field of public finance and translate them into teamwork activities |

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

