AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	Turkish Tax System and Applications II						
Course Code	MHY516		Couse Level	Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	127 *(Hours)*	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	To establish the infrastructure for the studies which will be done about the possible events and problematics that can occur with the combination of present knowledge and criticization power of the students related with the Turkish tax system.						
Course Content	To have information about taxes in Turkish Tax System and to evaluate these laws.						
Work Placement	N/A						
Planned Learning Activities and Teaching Methods			Explanation (Presentation)				
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

1	Mehmet Tosuner, Zeynep Arıkan, Turkish Tax System, İzmir, 2012.

Week	Weekly Detailed Course Contents	
1	Theoretical	Taxes on Income Turkish Tax System on Income Tax Types and Historical Development
2	Theoretical	Definition of Revenue and Taxation Aspects
3	Theoretical	The Taxation of Business Profits
4	Theoretical	Taxation of agricultural earnings, taxation of self-employed earnings
5	Theoretical	Wages, taxation of income from immovable property
6	Theoretical	Taxation of capital gains and other earnings and Annuity
7	Theoretical	Collection of income, and Tax Withholding Statement
8	Intermediate Exam	Mid-term
9	Theoretical	Corporation tax
10	Theoretical	Taxes on consumption, Value Added Tax
11	Theoretical	Special Consumption Tax, Banking and Insurance Transaction Tax
12	Theoretical	Special Communication Tax, Gaming Tax, Stamp Tax, Fees
13	Theoretical	Taxes on Wealth; Property tax
14	Theoretical	Motor Vehicle Tax, Inheritance Tax
15	Theoretical	Turkish tax system in terms of all taxes, Analysis Problems and Solutions in Terms
16	Final Exam	Final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84
Individual Work	4	2	2	16
Midterm Examination	1	10	1	11
Final Examination	1	15	1	16
			Total Workload (Hours)	127
			[Total Workload (Hours) / 25*] = **ECTS**	5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	To be able to have knowledge about taxes included in the Turkish tax system

2	To be able to distinguish the events which are subject to taxation
3	To be able to explain and operate taxation process through the tax law of Turkey
4	To be able to link an event related with the taxation event
5	To be able evaluate practice results and develop new suggestions

Programme Outcomes *(Public Finance and Tax Applications Masters)*

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