



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Turkish Tax System - I							
Course Code		MYL503		Couse Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	130 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		This course provides both theoretical and practical background in the area of public economics for graduate students in economics, public administration and public finance. The objectives of it are to study the government functions, public goods, externalities, optimal size of the government, and rationale for government economic activity, political decision making process, income redistribution, public sector pricing and Optimal Taxation. This course includes analysis of the voting models of allocation.							
Course Content		Historical development of the Turkish tax system. Structure of the tax system, the principles of taxation and Turkish Tax System. the sources of the Turkish tax legislation, procedures of taxation, tax laws and applications in Turkey and Turkish Tax Administration. Taxes based on income, taxes based on expenditures, taxes based on wealth and transfer of wealth, elasticity of the tax system and tax burden.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study					
Name of Lecturer(s)		Lec. Sercan YAVAN							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	• Tosuner, M., Arıkan, Z. (2011). Türk vergi sistemi.(16.Baskı). İzmir: İlkem Ofset.
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Week	Weekly Detailed Course Contents	
1	Theoretical	Information About Course Content and Methodology
	Preparation Work	Relevant pages of the resources
2	Theoretical	General Information on Turkish Tax System Basics and regulations.
	Preparation Work	Relevant pages of the resources
3	Theoretical	Characteristics of Direct Taxes
	Preparation Work	Relevant pages of the resources
4	Theoretical	Seven Element of Income Tax
	Preparation Work	Relevant pages of the resources
5	Theoretical	Types of Income Tax taxpayer
	Preparation Work	Relevant pages of the resources
6	Theoretical	Income Tax Rates and Tariff Structure
	Preparation Work	Relevant pages of the resources
7	Intermediate Exam	Midterm Exams
8	Intermediate Exam	Midterm Exams
9	Theoretical	Methods of Assessment of Income Tax
	Preparation Work	Relevant pages of the resources
10	Theoretical	Income Tax Deductible Expenses
	Preparation Work	Relevant pages of the resources
11	Theoretical	Income Tax deductible expenses
	Preparation Work	Relevant pages of the resources
12	Theoretical	Income Tax Declaration Date, Place and Declaration Types of Declaration.
	Preparation Work	Relevant pages of the resources
13	Theoretical	Income Tax Payment Date and Place of Payment.
	Preparation Work	Relevant pages of the resources
14	Theoretical	Concept and Scope of Income Tax Exemption.
	Preparation Work	Relevant pages of the resources



15	Theoretical	Concept and Scope of Income Tax Exemption.
	Preparation Work	Relevant pages of the resources

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Midterm Examination	1	10	1	11
Final Examination	1	20	1	21
Total Workload (Hours)				130
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	• To have better knowledge on how the Turkish Tax System evolves.
2	• To know the particular aspects of the taxes used in Turkey
3	
4	
5	
6	

Programme Outcomes (Finance Master)

1	Analyze the functioning of modern public finance
2	Identify the types of public needs and the mechanisms of their financing
3	This course provides both theoretical and empirical background in the area of current fiscal issues, especially in Turkey.
4	Analysing the advanced macro economic issues on a basis of mathematics and develop the ability of students
5	To have knowledge on procedures of taxes

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

	L1	L2	L3	L4	L5	L6
P1	5	5	5	5	5	5
P2	4	5	5	5	5	5
P3	4	5	5	5	5	5
P4	5	5	5	5	5	5
P5	5	5	5	5	5	5

