



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Turkish Tax System - II							
Course Code		MYL504		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 learn the theories of the public economics.							
Course Content		Corporate Taxation, Estate and Gift Taxation, Pension Law and Taxation, Real Estate and Personal Property Taxation, Sales and Consumption Taxes. Value Added Taxes. Motor Vehicle Tax and duties.							
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	Taxes on Corporate Income Tax and Consumption Features And Types.
	Preparation Work	Relevant pages of the resources
3	Theoretical	Corporate Tax Payers.
	Preparation Work	Relevant pages of the resources
4	Theoretical	Corporate Tax Rates and Tariff Structure.
	Preparation Work	Relevant pages of the resources
5	Theoretical	Methods for Assessment of Corporate Tax
	Preparation Work	Relevant pages of the resources
6	Theoretical	Corporate Tax Deductible and deductible expenses.
	Preparation Work	Relevant pages of the resources
7	Intermediate Exam	Midterm Exams
8	Intermediate Exam	Midterm Exams
9	Theoretical	Corporate Tax Declaration Date, Place and Declaration Types of Declaration
	Preparation Work	Relevant pages of the resources
10	Theoretical	Corporate Tax Payment Date and Place of Payment.
	Preparation Work	Relevant pages of the resources
11	Theoretical	Context and Concept of Corporate Tax Exemption.
	Preparation Work	Relevant pages of the resources
12	Theoretical	Corporations Tax Exemptions.
	Preparation Work	Relevant pages of the resources
13	Theoretical	Consumption Taxes: KDV.KDV 's liability, Rates, declared and paid related to information.
	Preparation Work	Relevant pages of the resources
14	Theoretical	Concepts and Scope of VAT exemptions and exceptions.
	Preparation Work	Relevant pages of the resources
15	Theoretical	Consumption Taxes: ÖTV.ÖTV 's liability, Rates, declared and paid related to information.
	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*] = <b>ECTS</b>				5
*25 hour workload is accepted as 1 ECTS				

**Learning Outcomes**

1	• To have knowledge on procedures of specific taxes
2	
3	
4	
5	

**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
P1	5	5	4	4	5
P2	5	5	4	4	5
P3	5	5	5	4	5
P4	4	5	5	4	5
P5	4	5	5	5	5

