



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

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

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



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

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 Master's Without Thesis)

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

