E-TAXATION SYSTEM

1	Course Title:	E-TAXATION SYSTEM
2	Course Code:	MLY3406
3	Type of Course:	Optional
4	Level of Course:	First Cycle
5	Year of Study:	3
6	Semester:	6
7	ECTS Credits Allocated:	5.00
8	Theoretical (hour/week):	3.00
9	Practice (hour/week):	0.00
10	Laboratory (hour/week):	0
11	Prerequisites:	
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Prof. Dr. ADNAN GERÇEK
15	Course Lecturers:	
16	Contact information of the Course Coordinator:	Bursa Uludağ Üniversitesi İİBF Maliye Bölümü Görükle Kampüsü, Nilüfer/BURSA E-posta: agercek@uludag.edu.tr Telefon: 0224 294 10 72
17	Website:	
18	Objective of the Course:	To gain knowledge and skills about e-government and e-taxation, to teach e-document, e-ledger and e-transactions used in the e-taxation system, to gain the ability to use the e-declaration program and other e-taxation applications.
19	Contribution of the Course to Professional Development:	It contributes to the development of professional skills of students regarding e-taxation practices and to be able to use e-taxation systems.
20	Learning Outcomes:	

	1	To be able to explain the concept of e-government, its aims and general applications
	2	To be able to understand the development and scope of the e-taxation system
	3	To be able to explain the e-taxation system applications that taxpayers benefit from
	4	Being able to fill out and send a declaration through the declaration issuance program
	5	To be able to explain the e-taxation system applications used by the administration
	6	To be able to comprehend the consequences of not complying with the e-taxation system
	7	
	8	
	9	
	10	

| **21** | Course Content: | |

Course Content:		
Week	**Theoretical**	**Practice**

1	The concept of e-government, its aims, dimensions, stages and the development of e-government applications in Turkey	
2	E-Taxation System Development: VEDOP Project Stages and Scope	
3	The Development of the E-Taxation System: E-Transactions and E-Services in the Digital Transformation Process	
4	Legal Basis of E-Taxation, Authorized Institutions in E-Transactions, Institutions Obtaining Special Integration Permit	
5	E-Taxation System Applications: E-Ledger, E-Invoice, E-Archive Invoice, New Generation ÖKC	
6	E-Taxation System Applications: E-Waybill, E-SMM, E-Producer, E-Receipt, E-Ticket, E-Addition, E-Inspection	
7	E-Taxation System Applications: Ledger Declaration System, E-Notification System, E-Notification System, VIMER, KMBS	
8	Tax Returns and E-Declaration System, Ready Declaration System and Internet Tax Office, Interactive Tax Office	
9	General Information About the Declaration Issuing Program, Persons Authorized to Use the Program, Installation of the Program and Operations	
10	Filling and Submitting Income Tax and Corporate Tax Returns through the Declaration Issuance Program	
11	Filling and Submitting Value Added Tax and Other Tax Returns through the Declaration Issuance Program	
12	GİB e-Applications: VATİRA, ÖTVİRA, GEKSİS, EBTİS, E-Foreclosure, RADAR	
13	VDK e-Applications: VDK-BIS, VDK-RAS, VDK-VEDAS, VDK-SIGMA, VDK-EID, VDK Taxpayer Portal	
14	Consequences and penalties for non-compliance with E-Ledger, E-Document and E-Declaration regulations	

22	Textbooks, References and/or Other Materials:	1. DPT, e-Devlet Proje ve Uygulamaları, Ankara, 2005. 2. Türkiye Bilişim Derneği, E-Devlet Üst Yapısı: Nihai Rapor, Mayıs 2010, http://www.tbd.org.tr 3. Gelir İdaresi Başkanlığı, Stratejik Plan ve Faaliyet Raporları, Çeşitli Yıllar, www.gib.gov.tr. 4. Arif YILDIRIM, "E-Beyanname ya da VEDOP Etkin Bir Gelir İdaresi İçin Yeterli Mi", Vergi Dünyası, Sayı: 281, Ocak 2005 5. Adnan GERÇEK ve Diğerleri, Türk Gelir İdaresinde E-Devlet Uygulamalarının Mükellefler Tarafından Benimsenmesini Etkileyen Faktörler, İstanbul, 2013. 6. Engin HEPAKSAZ, Türkiye'de E-devlet ve E-mali Uygulamalar, Gazi Kitabevi, Ankara, 2011. 7. Gamze ÇİMEN, "E-Maliye Uygulamalarının Vergilemede İktisadilik İlkesi ve Vergi Uyumuna Etkisi", International Journal of Public Finance, 2(1), 2017. 8. Mehmet Ünsal MEMİŞ, "Elektronik Uygulamaların Vergi Denetimi Üzerine Etkisi", Maliye Dergisi, S. 176, Ocak-Haziran 2019. 9. Mustafa TAYTAK ve Kadir VURAL, "Bilişim Sistemlerindeki Gelişmelerin Türkiye'de E-Vergi Uygulamaları Üzerine Yansımaları ve Değerlendirilmesi, Finans Politik & Ekonomik Yorumlar, S. 647, Mart 2019. 10. GİB, Türk Gelir İdaresinde Dijital Dönüşüm, Ankara, 2019. 11. Sema TOLKUN, Türk Vergi Sisteminde Dijital Dönüşüm ve Vergi Güvenliğinin Etkinliği Üzerindeki Rolü: Ampirik Bir Araştırma, (Doktora Tezi), Eskişehir, 2021. 12. Maliye Bakanlığı İlgili VUK Genel Tebliğleri
23	Assesment	

TERM LEARNING ACTIVITIES	NUMBER	WEIGHT
Midterm Exam	1	40.00
Quiz	0	0.00
Home work-project	0	0.00
Final Exam	1	60.00
Total	2	100.00
Contribution of Term (Year) Learning Activities to Success Grade		40.00
Contribution of Final Exam to Success Grade		60.00
Total		100.00
Measurement and Evaluation Techniques Used in the Course		Measurement and evaluation are made with multiple choice test questions, right-wrong questions, completion questions, short-answer written questions and small calculation questions.

24	**ECTS / WORK LOAD TABLE**

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	3.00	42.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	1	25.00	25.00
Others	0	0.00	0.00
Final Exams	1	35.00	35.00
Total Work Load			144.00
Total work load/ 30 hr			4.80
ECTS Credit of the Course			5.00

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	3	5	4	5	3	5	5	3	4	5	0	0	0	0	0	0
ÖK2	4	4	3	4	2	5	4	4	5	4	0	0	0	0	0	0
ÖK3	4	5	4	4	4	4	5	4	4	5	0	0	0	0	0	0
ÖK4	3	3	3	5	3	5	4	3	4	5	0	0	0	0	0	0
ÖK5	4	4	3	4	4	4	3	4	5	4	0	0	0	0	0	0
ÖK6	3	5	4	3	4	3	4	4	5	5	0	0	0	0	0	0

LO: Learning Objectives		PQ: Program Qualifications		
Contribution Level:	1 very low	2 low	3 Medium	4 High	5 Very High