# TURKISH TAX SYSTEM I

| 1 | Course Title: | TURKISH TAX SYSTEM I |
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| 2 | Course Code: | MAL3401 |
| 3 | Type of Course: | Compulsory |
| 4 | Level of Course: | First Cycle |
| 5 | Year of Study: | 3 |
| 6 | Semester: | 5 |
| 7 | ECTS Credits Allocated: | 7.00 |
| 8 | Theoretical (hour/week): | 3.00 |
| 9 | Practice (hour/week): | 0.00 |
| 10 | Laboratory (hour/week): | 0 |
| 11 | Prerequisites: | NONE |
| 12 | Language: | Turkish |
| 13 | Mode of Delivery: | Face to face |
| 14 | Course Coordinator: | Prof. Dr. Mehmet Yüce |
| 15 | Course Lecturers: | Prof.Dr. Mehmet YÜCE<br>Prof.Dr. Mehmet E. PALAMUT |
| 16 | Contact information of the Course Coordinator: | Uludağ Üniversitesi İİBF Maliye Bölümü<br>mpyuce@yahoo.com<br>0224 294 10 12 |
| 17 | Website: | |
| 18 | Objective of the Course: | The functioning of the taxes (İncome Tax and Corporate Tax) in Turkey which are in force can be demonstrated and ability to become skilful at analysis of solving which appear the problems in practice as law methodology. |
| 19 | Contribution of the Course to Professional Development: | |
| 20 | Learning Outcomes: | |

| | | 1 | To be able to define and distinguish the properties of taxable income |
|---|---|---|---|
| | | 2 | To be able to explain the scope of income elements and to detect the taxable base |
| | | 3 | To be able to apply methods and different kinds of taxation in income elements |
| | | 4 | To be able to include of income about variety income elements of annual declaration |
| | | 5 | Subject of corporate tax, taxpayer and be able to explain of base and compare with the income tax |
| | | 6 | To be able to defination of deduction and exemption in Corporate Tax and be able to explain the properities |
| | | 7 | In case of under the variety assumptions to obtained of corporate income, be able to calculate of corporate tax |
| | | 8 | |
| | | 9 | |
| | | 10 | |

| 21 | Course Content: | |
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### Course Content:

| Week | Theoretical | Practice |
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| # | Topic |
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| 1 | General structure and resources of Turkish Tax System. Concept of income, income features according to Income Tax Law. Taxpayer and liability methods in Income Tax. |
| 2 | Income elements: Description of Business Income, co-partnership in Business Income, Finding methods of Business Income; Mercantile classes and change |
| 3 | Deductible and indeductible expenditures in Business İncome, Tax exemption and tax exclusion in business tax, Stoppage in Business İncome |
| 4 | Income elements: Description of Agricultural Income, Finding methods of Agricultural Income, Stoppage in Agricultural Income |
| 5 | Income elements: Description of Professional Income, Finding methods of Professional Income, Stoppage in Professional Income |
| 6 | Income elements: Description of Wage, Finding methods of Wage, Tax exemption and tax exclusion in Wage, Stoppage in Wage |
| 7 | Income elements: Description of Real Property Income, Finding methods of Real Property Income, Safety measures of tax and stoppage in Real Property Income (MIDTERM EXAM) |
| 8 | Income elements: Description of Return On ... |
| 9 | Principle of statement and return types; Determination of tax base in the annual |
| 10 | Determination of withholding return; Stoppage in Income Tax; Determination of special ... practice in Income Tax. |
| 11 | Subject of Corporate Tax, ... Corporate Tax. |
| 13 | ... Tax and analysis; Finding methods of basis and profit of expenditures in Corporate Tax. |
| 14 | Declaration, imposition and payment in ... declaration in situation of liquidation, combination and hand-over. |

| 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 | 30.00 | 30.00 |
| Others | 1 | 50.00 | 50.00 |
| Final Exams | 1 | 40.00 | 40.00 |
| Total Work Load | | | 234.00 |
| Total work load/ 30 hr | | | 6.80 |
| ECTS Credit of the Course | | | 7.00 |

| 22 | Textbooks, References and/or Other Materials: | 1. Doğan Şenyüz-Mehmet Yüce-Adnan Gerçek, Türk Vergi Sistemi, Bursa: Ekin Yayınevi, 2014<br>2. Abdurrahman Akdoğan, Türk Vergi Sistemi, Ankara: Gazi Kitabevi, 2011<br>3. Şükrü Kızılot-Metin Taş, Vergi Hukuku ve Türk Vergi Sistemi, Ankara: Yaklaşım Yayınları, 2011<br>4. Nurettin Bilici, Vergi Hukuku ve Türk Vergi Sistemi, Ankara: Seçkin Yayınları, 2011 |
|---|---|---|
| 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 | | |

| 24 | ECTS / WORK LOAD TABLE |
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| 25 | CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS |
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| | PQ1 | PQ2 | PQ3 | PQ4 | PQ5 | PQ6 | PQ7 | PQ8 | PQ9 | PQ10 | PQ11 | PQ12 | PQ13 | PQ14 | PQ15 | PQ16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ÖK1 | 5 | 4 | 2 | 2 | 5 | 4 | 2 | 5 | 3 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK2 | 4 | 2 | 3 | 2 | 4 | 4 | 3 | 4 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK3 | 4 | 2 | 2 | 2 | 4 | 4 | 2 | 5 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK4 | 3 | 3 | 2 | 2 | 5 | 5 | 3 | 5 | 2 | 3 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK5 | 4 | 3 | 2 | 2 | 4 | 5 | 2 | 4 | 3 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK6 | 3 | 2 | 3 | 2 | 5 | 4 | 2 | 5 | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| ÖK7 | 3 | 3 | 2 | 2 | 5 | 5 | 3 | 5 | 2 | 2 | 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 |
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