

# TURKISH TAX SYSTEM I

1	Course Title:	TURKISH TAX SYSTEM I
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 Prof.Dr. Adnan GERÇEK Dr. Öğr. Üyesi Feride BAKAR TÜREGÜN
16	Contact information of the Course Coordinator:	Bursa Uludağ Üniversitesi İİBF Maliye Bölümü Görükle Kampüsü Nilüfer/BURSA myuce@uludag.edu.tr 0224 294 10 91
17	Website:	
18	Objective of the Course:	The functioning of the taxes (Income 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:	It has a contribution towards forming a basis for the development of students' professional skills related to taxation.
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 definition of deduction and exemption in Corporate Tax and be able to explain the properties
	7	In case of under the variety assumptions to obtained of corporate income, be able to calculate of corporate tax
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21	Course Content:	

Course Content:				
Week	Theoretical	Practice		
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 Income, Tax exemption and tax exclusion in business tax, Stoppage in Business Income			
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			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	Stocks And Bonds, Taxation and stoppage in Returns On Stocks And Bonds. Taxation of	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
9	Principle of statement and return types, Determination of tax base in the annual	14	3.00	42.00
Homeworks		0	0.00	0.00
10	Determination of withholding return; Stoppage in Income Tax; Determination of special	0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm Exams	practice in Income Tax.	1	30.00	30.00
Others		1	50.00	50.00
Final Exam	Corporate Tax.	1	40.00	40.00
Total Work Load				204.00
Tax and analysis.				
Total work load/ 30 hr				6.80
13 Finding methods of basis and profit of				
ECTS Credit of the Course				7.00
expenditures in Corporate Tax.				
14	Declaration, imposition and payment in Corporate Tax. Determination of tax base and declaration in situation of liquidation, combination and hand-over.			

<b>22</b>	Textbooks, References and/or Other Materials:	1. Doğan Şenyüz-Mehmet Yüce-Adnan Gerçek, Türk Vergi Sistemi, Bursa: Ekin Yayınevi, 2021. 2. Abdurrahman Akdoğan, Vergi Hukuku ve Türk Vergi Sistemi, Gözden Geçirilmiş 14.Baskı, Ankara: Gazi Kitabevi, 2019. 3. Şükrü Kızılot-Metin Taş, Vergi Hukuku ve Türk Vergi Sistemi, Güncellenmiş 5.Baskı, Ankara: Gazi Kitabevi, 2013. 4. Nurettin Bilici, Türk Vergi Sistemi, 43.Baskı, Ankara: Savaş Yayınları, 2019. 5. Ali Değirmendereli, Türk Vergi Sistemi, 1.Baskı, Ankara: Seçkin Yayıncılık, 2020. 6. S. Ateş Oktar, Türk Vergi Sistemi, Gözden Geçirilmiş ve Güncellenmiş 2.Baskı, 2018.
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<b>23</b>	Assesment
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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	It has a contribution towards forming a basis for the development of students' professional skills related to taxation.	

<b>24</b>	<b>ECTS / WORK LOAD TABLE</b>
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<b>25</b>	<b>CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS</b>															
	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	4	3	4	3	0	0
ÖK2	4	2	3	2	4	4	3	4	2	2	4	4	3	4	0	0
ÖK3	4	2	2	2	4	4	2	5	3	2	3	4	3	4	0	0
ÖK4	3	3	2	2	5	5	3	5	2	3	3	4	3	3	0	0
ÖK5	4	3	2	2	4	5	2	4	3	2	4	3	3	4	0	0
ÖK6	3	2	3	2	5	4	2	5	2	2	3	4	2	4	0	0
ÖK7	3	3	2	2	5	5	3	5	2	2	2	4	3	3	0	0
<b>LO: Learning Objectives PQ: Program Qualifications</b>																
<b>Contribution Level:</b>	<b>1 very low</b>			<b>2 low</b>			<b>3 Medium</b>			<b>4 High</b>			<b>5 Very High</b>			