

TURKISH TAX SYSTEM

1	Course Title:	TURKISH TAX SYSTEM
2	Course Code:	MAL3404
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:	None
12	Language:	English
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Dr. Öğr. Üyesi FERİDE BAKAR TÜREGÜN
15	Course Lecturers:	Prof. Dr. Mehmet Yüce
16	Contact information of the Course Coordinator:	Bursa Uludağ Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, Görükle Kampüsü, Nilüfer/Bursa E Posta: feridebakar@uludag.edu.tr Tel: 0224 294 0738
17	Website:	
18	Objective of the Course:	The functioning of income, expenditure and property taxes in Turkish Tax System 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 explain the scope of Income Tax and to detect the taxable basis;
	2	To be able to include of income elements in the annual return and calculate the tax;
	3	To be able to explain which are the subject of corporate tax, taxpayer and basis and to compare income tax;
	4	To be able to definition of deduction and exemption at corporate tax and to calculate of corporate tax;
	5	To be able to explain the basic concepts of Value Added Tax and procedure of taxation;
	6	To be able to assess the scope and functioning of Private Consumption Tax;
	7	To be able to distinguish of properties and function of the other expenditure and property taxes;
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21	Course Content:	
	Course Content:	
Week	Theoretical	Practice

1	General structure and resources of Turkish Tax System. Concept and features of income, related to Income Tax Law. Taxpayer and liability methods in Income Tax			
2	The elements of income: Description of Business Income; Deductible and indeductible expenditures in Business Income			
3	The elements of income: Description of Agricultural Income, Finding methods of Agricultural Income; Description of Professional Income, Finding methods of Professional Income			
4	The elements of income: Description of Wage, Finding methods of Wage; Income elements: returns on Real Property Income, Finding methods of Real Property Income; Housing exception of Real Property Income			
5	The elements of income: Description of Return on Stocks and Bonds; Finding methods of Return on Stocks and Bonds; Description of Other Incomes			
6	Principle of statement and return types; Determination of tax basis in the annual return; Imposition and payment time in tax.			
7	The subject of corporate tax and taxable event; Taxpayer and liability in corporate tax.			
8	The exemptions in Corporate Tax; the excenctions and analysis of these in Corporate			
Activites		Number	Duration (hour)	Total Work Load (hour)
10	The profit and non-deductible expenses Declaration, imposition and payment in	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
11	return types based on Corporate Tax Self study and preparation	14	3.00	42.00
Homeworks		0	0.00	0.00
12	consignment, Taxpayers and tax responsible	0	0.00	0.00
Field Studies		0	0.00	0.00
12	Exemptions and exceptions at Value Added Taxes; Taxation procedures in Value Added	1	10.00	10.00
Others		2	10.00	20.00
13	and payment of Value Added Taxes. The subject and taxpayers of Private	1	30.00	30.00
Total Work Load				154.00
Total work load: 30 hr				4.80
ECTS Credit of the Course				5.00
Lottery Tax, Stamp Tax and Custom Duty.				
14	General description of Estate Tax, Inheritance and Transfer Tax and Motor Vehicles Tax; The ways of determination of taxes, imposition, declaration and payment of taxes			

22	Textbooks, References and/or Other Materials:	1. Doğan Şenyüz-Mehmet Yüce-Adnan Gerçek, Türk Vergi Sistemi, 17. Baskı, Bursa: Ekin Yayınevi, 2020. 2. Abdurrahman Akdoğan, Vergi Hukuku ve Türk Vergi Sistemi, 14. Baskı, Ankara: Gazi Kitabevi, 2019. 3. Şükrü Kızılot-Metin Taş, Vergi Hukuku ve Türk Vergi Sistemi, 5. Baskı, Ankara: Yaklaşım Yayınları, 2013. 4. Nurettin Bilici, Vergi Hukuku ve Türk Vergi Sistemi, 43. Baskı, Ankara: Savaş Yayınları, 2019. 5. Mehmet Tosuner-Zeynep Arıkan, Türk Vergi Sistemi, 23. Baskı, İzmir: Dokuz Eylül Yayınları, 2018. 6. Fatih Saraçoğlu, Türk Vergi Sistemi, 8. Baskı, Ankara: Gazi Kitabevi, 2020. 7. Erdoğan Öner, Türk Vergi Sistemi, 10. Baskı, Ankara: Seçkin Yayınları, 2020. 8. S. Ateş Oktar, Türk Vergi Sistemi, 2. Baskı, İstanbul: Türkmen Yayınevi, 2020.
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23	Assesment	
TERM LEARNING ACTIVITIES	NUMBE R	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
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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	4	2	4	2	2	4	2	3	2	3	0	0	0	0	0	0
ÖK2	3	2	3	2	3	4	2	2	2	2	0	0	0	0	0	0
ÖK3	2	2	2	2	2	3	2	2	2	2	0	0	0	0	0	0
ÖK4	2	2	3	2	2	3	2	3	3	3	0	0	0	0	0	0
ÖK5	3	2	4	2	3	4	2	3	2	2	0	0	0	0	0	0
ÖK6	3	2	3	2	2	3	2	3	2	2	0	0	0	0	0	0
ÖK7	4	3	5	2	3	4	2	2	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							