E-TAXATION SYSTEM AND ANALYSIS

1	Course Title:	E-TAXATION SYSTEM AND ANALYSIS	
2	Course Code:	MLY5110	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	4.00	
8	Theoretical (hour/week):	2.00	
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 applications and e-taxation system, to gain the ability to use and analyze e-taxation applications used by GİB, VDK and taxpayers.	
19	Contribution of the Course to Professional Development:	It contributes to the development of professional skills of students regarding e-taxation practices and to analyze e-taxation systems.	
20	Learning Outcomes:		
		1	To be able to explain the concept of e-government, its aims, dimensions and general applications.
		2	To be able to comprehend the development and stages of the VEDOP Project
		3	To be able to explain and analyze the e-taxation system applications used by the TRA
		4	To be able to explain and analyze the e-taxation system applications used by the administration
		5	To be able to explain and analyze the e-taxation system applications that taxpayers benefit from
		6	To be able to measure and evaluate the effectiveness of e-taxation system applications
		7	
		8	
		9	
		10	
21	Course Content:		

	Course Content:	
Week	Theoretical	Practice

1	The concept of e-government, its aims, dimensions, stages, success conditions and obstacles of e-government. Development of e-government applications in Turkey	
2	E-Taxation System Development: VEDOP Stages: VEDOP 1, VEDOP 2 and VEDOP 3 Scope and Analysis, Digitization Process and Gains	
3	TRA e-Applications and Analysis: MOTOP, VERIA, GİBİNTRA, KEYS, TAKKOM, EBTİS and e-Collection System, Taxpayer Information System	
4	TRA e-Applications and Analysis: e-VDO/e-VDB, MERAK, VEGAS, RADAR, e-Foreclosure, MEVA, MATEP, Analytical Ecosystem	
5	TRA e-Applications and Analysis: VATİRA, VAT Return Tracking System, SARP, RİTAP, ÖTVİRA, ÖTV Tracking System, GEKSİS	
6	VDK e-Applications and Analysis: VEDOS, VDK-BIS, VDK-RAS, VDK-MERAM, SABE-RAM, Risk Based Audit	
7	VDK e-Applications and Analysis: VDK-VEDAS, VDK-SİGMA, VDK-EID, Audit 2.00 Project, VDK Taxpayer Portal	
8	VDK – TRA on-site training	
9	Taxpayer e-Applications and Analysis: E-	
	E-Notification, E-Tailored System, Ledger	
	Ledger, E-Invoice, E-Archive Invoice, New	
12	Taxpayer e-Applications and Analysis: E-Waybill, E-SMM, E-Producer, E-Receipt, E-	
13	SMMM on-site training	
	use of the e-taxation system and the effectiveness of the applications	

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	2.00	28.00
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	0	0.00	0.00
Others	0	0.00	0.00
Final Exams	1	45.00	45.00
Total Work Load			115.00
Total work load/ 30 hr			3.83
ECTS Credit of the Course			4.00

22	Textbooks, References and/or Other Materials:	1. DPT, e-Devlet Proje ve Uygulamaları, Ankara, 2005. 2. Gelir İdaresi Başkanlığı, Stratejik Plan ve Faaliyet Raporları, Çeşitli Yıllar, www.gib.gov.tr 3. Tony Elliman, “E-government Workshop 2005”, Transforming Government: People, Process and Policy, Vol. 1, No: 2, 2007; OECD, IT Policy Questionnaire 2008: Turkey, 2008 4. Ercan Alptürk, Elektronik Denetim Rehberi, Ankara, 2008 5. Engin Hepaksaz, Türkiye’de E-devlet ve E-mali Uygulamalar, Gazi Kitabevi, Ankara, 2011. 6. Adnan Gerçek ve Diğerleri, Türk Gelir İdaresinde E-Devlet Uygulamalarının Mükellefler Tarafından Benimsenmesini Etkileyen Faktörler, İstanbul, 2013 7. Mehmet Ünsal Memiş, “Elektronik Uygulamaların Vergi Denetimi Üzerine Etkisi”, Maliye Dergisi, S. 176, Ocak-Haziran 2019. 8. 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. 9. GİB, Türk Gelir İdaresinde Dijital Dönüşüm, Ankara, 2019. 10. Sema Tolkun, Türk Vergi Sisteminde Dijital Dönüşüm ve Vergi Güvenliğinin Etkinliği Üzerindeki Rolü: Ampirik Bir Araştırma, (Doktora Tezi), Eskişehir, 2021. 11. Maliye Bakanlığı VUK Genel Tebliğleri
23	Assesment	

TERM LEARNING ACTIVITIES	NUMBER	WEIGHT
Midterm Exam	0	0.00
Quiz	0	0.00
Home work-project	0	0.00
Final Exam	1	100.00
Total	1	100.00
Contribution of Term (Year) Learning Activities to Success Grade		0.00
Contribution of Final Exam to Success Grade		100.00
Total		100.00
Measurement and Evaluation Techniques Used in the Course		Measurement and evaluation are done with homework preparation and presentation and classical questions.

24	**ECTS / WORK LOAD TABLE**

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