

TURKISH TAXATION SYSTEM

1	Course Title:	TURKISH TAXATION 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:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Prof. Dr. Mehmet Yüce
15	Course Lecturers:	Prof.Dr. Mehmet YÜCE Prof.Dr. Doğan ŞENYÜZ Doç.Dr. Adnan GERÇEK
16	Contact information of the Course Coordinator:	Uludağ Üniversitesi İİBF Maliye Bölümü mpyuce@yahoo.com 0224 294 10 12
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:	
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. (MIDTERM EXAM)			
8	The exemptions in Corporate Tax: the			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	revenue and expenditures in determination of the profit and non-deductible expenses	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study and preparation	corporate tax: Principles of statement and return types based on Corporate Tax	14	3.00	42.00
Homeworks		0	0.00	0.00
Projects	event; Taxable operations; Situation of	0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm Exams	Exemptions and exceptions at Value Added	1	10.00	10.00
Others		2	10.00	20.00
Final Exams	Taxes, Declaration, imposition, assessment and payment of Value Added Taxes.	1	30.00	30.00
Total Work Load				154.00
Total work load/30 hr				4.80
ECTS Credit of the Course				5.00
	Operations Tax, Special Communication Tax; 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, Bursa: Ekin Yayınevi, 2014 2. Abdurrahman Akdoğan, Türk Vergi Sistemi, Ankara: Gazi Kitabevi, 2011 3. Şükrü Kızılot-Metin Taş, Vergi Hukuku ve Türk Vergi Sistemi, Ankara: Yaklaşım Yayınları, 2011 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		

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	2	4	1	2	4	1	3	2	3	0	0	0	0	0	0
ÖK2	3	2	3	1	3	4	0	2	1	1	0	0	0	0	0	0
ÖK3	2	1	2	0	2	3	1	2	2	1	0	0	0	0	0	0
ÖK4	2	1	3	1	2	3	0	3	1	2	0	0	0	0	0	0
ÖK5	3	2	4	1	3	4	1	3	1	1	0	0	0	0	0	0
ÖK6	3	2	3	0	2	3	0	3	0	2	0	0	0	0	0	0
ÖK7	4	3	5	1	3	4	1	2	1	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							