

BUSINESS TAXATION

1	Course Title:	BUSINESS TAXATION
2	Course Code:	MLY5107
3	Type of Course:	Optional
4	Level of Course:	Second Cycle
5	Year of Study:	1
6	Semester:	1
7	ECTS Credits Allocated:	3.00
8	Theoretical (hour/week):	2.00
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
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:	To gain knowledge and skills about analysis of the overall structure of the Turkish tax system, to equip with ability to interpretation of the revenue, expenditure and wealth taxes, give them the power of reasoning for the analysis of the various taxes
19	Contribution of the Course to Professional Development:	
20	Learning Outcomes:	
	1	To be able to analyze the structure, properties and functioning of the income tax
	2	To be able to comparatively evaluate of specific issues contained in the income tax
	3	To be able to analyze the structure, properties and specific issues of the corporate tax
	4	To be able to interpret the structure, properties and specific issues of the VAT
	5	To be able to evaluate the properties and specific issues of the excise duty
	6	To be able to interpret the structure, properties and specific issues of the other expense tax
	7	To be able to evaluate the properties and specific issues of the wealth tax
	8	
	9	
	10	
21	Course Content:	
	Course Content:	
Week	Theoretical	Practice

1	The analysis of Turkish income tax's general structure			
2	The structure, features and functioning of income tax and analysis of Turkish income tax			
3	The special topics in income tax; Research and development expenditures, advance tax, grants and aids			
4	Special topics in income tax: examination of tax security institution			
5	The structure, features and functioning of corporate tax and analysis of Turkish corporation tax			
6	Special topics in corporate tax: types of liability and taxation of limited taxpayer corporations			
7	The structure features and functioning of VAT and analysis of Turkey practice			
8	The structure features and functioning of Private Consumption Tax and analysis of Turkish practice			
9	Special topics in Value Added Tax and Private Consumption Tax: Exception of export, application of postponement and cancellation			
10	The structure features, functioning and analysis of Estate Tax			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	analysis of Bank and Insurance Tax	14	2.00	28.00
12	The structure features, functioning and			
Practicals/Labs		0	0.00	0.00
Self study and preparation	The structure features, functioning and	14	2.00	28.00
Homeworks		0	0.00	0.00
Projects	Textbooks, References and/or Other	1	10.00	10.00
Field Studies		0	0.00	0.00
Midterm exams		0	0.00	0.00
Others		0	0.00	0.00
Final Exams		4	25.00	25.00
Total Work Load				91.00
Total work load/ 30 hr		http://www.gib.gov.tr/index.php?id=469		3.03
ECTS Credit of the Course				3.00
		7. Nihat Edizdoğan – Ali Çelikkaya, Vergilerin Ekonomik Analizi, Bursa: Dora Yayınları, 2010.		
23	Assesment			
TERM LEARNING ACTIVITIES		NUMBE R	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	
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	5	3	2	2	4	2	5	3	2	4	0	0	0	0	0	0
ÖK2	4	2	0	4	2	3	4	1	4	3	0	0	0	0	0	0
ÖK3	2	5	5	1	4	2	5	5	4	3	0	0	0	0	0	0
ÖK4	5	5	3	2	4	2	5	2	1	0	0	0	0	0	0	0
ÖK5	3	1	0	3	4	5	2	1	5	4	0	0	0	0	0	0
ÖK6	4	5	3	5	3	4	2	5	1	0	0	0	0	0	0	0
ÖK7	3	4	3	4	2	3	1	3	2	3	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				