

TAXATION OF ENTERPRISES

1	Course Title:	TAXATION OF ENTERPRISES	
2	Course Code:	IMD5122	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	6.00	
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. Adnan Gerçek	
16	Contact information of the Course Coordinator:	e-mail: agercek@uludag.edu.tr iş tel: 0224 294 10 72	
17	Website:		
18	Objective of the Course:	To gain knowledge and skills about taxation of business, to equip with the ability of interpret of business tax problems, provide to power of reason about tax application of business	
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	To be able to evaluate of the effect of taxes on determination of the place where the companies established
		2	To be able to explain of comparison of companies with share capital and private companies in terms of tax advantages
		3	To be able to analyze of status of companies in terms of Income Tax Law
		4	To be able to interpret of status of companies in terms of Corporate Tax Law
		5	To be able to analyze of special applications which arranged in Corporation Tax Law
		6	To be able to interpret of period-end closing procedures of business operation in terms of taxation
		7	To be able to inferences about specific situation of regarding the taxation of companies
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21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	

1	Types of companies, companies with share capital and private companies; generally tax liability of companies			
2	The establishment process of companies and the effect of taxes on determination of the place where the companies establishment			
3	The effect of taxes on legal structures of companies; comparison of companies with share capital and private companies in terms of tax advantages			
4	Tax liability of business and according to the tax laws of situations of responsibility; liabilities of companies in terms of tax stoppage			
5	The effects of taxation to affairs of business account; within the limits of the tax laws of transition for accounting profit to financial profit			
6	Investigation of companies in terms of Income Tax Laws: Deductible expenditures and nondeductible expenditures, vacation shutdown and walk-out			
7	Investigation of companies to in terms of Corporate Tax Laws: Deductible expenditures and nondeductible expenditures			
8	The application of thin capitalization in corporation; To evaluation in terms of companies about controlled earning of foreign			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	examination of Cash Price Agreement	14	3.00	42.00
10	Termination of business organization in terms			
Practicals/Labs		0	0.00	0.00
Self study and preperation	operations which liquidation, merger, transfer, change share and division	20	5.00	100.00
Homeworks		0	0.00	0.00
Projects	are arranged in business organization	0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams	of business operation in terms of taxation	0	0.00	0.00
13	Relationship between tax convention which			
Others		1	5.00	5.00
Final Exams	Examination to the effect of taxation about preference of convention and state of veiling	1	40.00	40.00
Total Work Load				187.00
Total work load	corporation, Taxation of domestic operation of foreign entity and electronic commerce			6.23
ECTS Credit of the Course				6.00

22	Textbooks, References and/or Other Materials:	1. Margeret Lamb, Taxation: An Interdisiplinary Approach to Research, Oxford Univ. Pres, 2005. 2. Levey-Wrappe-Chung, Transfer Pricing Rules and Compliance Handbook, CCHi Chicago, 2006. 3. Namık Kemal Uyanık, Transfer Fiyatlandırma, TÜRMOB Yayını – 320, 2008. 4. Doğan Şenyüz – Mehmet Yüce – Adnan Gerçek, Türk Vergi Sistemi, 7. Baskı, Bursa: Ekin Yayınevi, 2012. 5. Nihat Edizdoğan – Ali Çelikkaya, Vergilerin Ekonomik Analizi, Bursa: Dora Yayınları, 2010 6. Bülent Şişman, İşletmelerde Vergi Planlaması Yöntemleri, Ankara: Yaklaşım Yayıncılık, 2003 7. Fatih Saraçoğlu, İşletmelerin Vergilendirilmesi ve Kurumsallaşma, Ankara: Turhan Kitabevi, 2005. 8. Cem Tekin – Emre Kartaloğlu, Örtülü Sermaye ve Transfer fiyatlandırması Yoluyla Örtülü Kazanç Dağıtımında Dönem Sonu İşlemleri, İstanbul: İSMMMO Yayını No: 96, 2007.
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23	Assesment
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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
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25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS
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	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	2	3	2	2	4	4	2	2	3	2	2	4	0	0	0	0
ÖK2	2	4	2	2	4	5	2	3	4	2	3	3	0	0	0	0
ÖK3	2	2	2	2	3	4	2	2	3	2	3	4	0	0	0	0
ÖK4	2	3	2	2	4	5	2	2	4	3	2	4	0	0	0	0
ÖK5	2	4	2	2	3	4	2	3	3	2	3	4	0	0	0	0
ÖK6	2	4	2	2	4	5	2	3	4	2	3	3	0	0	0	0
ÖK7	2	4	2	2	5	4	2	2	3	2	2	4	0	0	0	0

LO: Learning Objectives	PQ: Program Qualifications
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Contrib ution Level:	1 very low	2 low	3 Medium	4 High	5 Very High
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