

TOROS ÜNİVERSİTESİ

Faculty Of Economic, Administrative And Social Sciences
Business Administration (English)

Course Information

TURKISH TAX SYSTEM					
Code	Semester	Theoretical	Practice	National Credit	ECTS Credit
		Hour / Week			
ECO326	Spring	3	0	3	5

Prerequisites and co-requisites	
Language of instruction	English
Type	Elective
Level of Course	Bachelor's
Lecturer	
Mode of Delivery	Face to Face
Suggested Subject	
Professional practise (internship)	None
Objectives of the Course	The aim of this course is to make students familiar with the basic principles and concepts of tax law and Turkish tax system.
Contents of the Course	This course includes the general structure of Turkish Tax System, economic effects of taxes, evaluation of Turkish tax system.

Learning Outcomes of Course

#	Learning Outcomes
1	Students will be able to describe Basic Concepts of Tax Law
2	Students taking this course will be able to evaluate general structure of Turkish Tax System.
3	Students will be able to discuss the importance and impacts of various taxes on the behaviour of individuals.
4	Students will be able to analyze relationship between economics and (tax) law.

Course Syllabus

#	Subjects	Teaching Methods and Technics
1	Subject and sources of tax law	Anlatım, tartışma
2	Implementing of tax laws	Anlatım, tartışma
3	The basic tax concepts- I	Anlatım, tartışma
4	The basic tax concepts- II	Anlatım, tartışma
5	General structure of Turkish tax system	Anlatım, tartışma
6	Taxes on income, taxes on wealth and wealth	Anlatım, tartışma
7	Tax liability and kinds of liabilities	Anlatım, tartışma
8	Ara Sınav	
9	Definition of income	Anlatım, tartışma
10	Taxation of individuals:Income tax-I	Anlatım, tartışma
11	Taxation of individuals:Income tax-II	Anlatım, tartışma
12	Taxation of individuals:Income tax-III	Anlatım, tartışma

13	Taxation process	Anlatım, tartışma
14	Taxation of companies: Corporation tax	Anlatım, tartışma
15	Other taxes	Anlatım, tartışma
16	Final Exam	

Course Syllabus

#	Material / Resources	Information About Resources	Reference / Recommended Resources
1	KIZILOĞLU Şükrü, TAŞ Metin, Vergi Hukuku ve Türk Vergi Sistemi	Yaklaşım Yayıncılık, Ankara, 2009	
2	TOSUNER Mehmet, ARIKAN Zeynep, YERELİ A. Burçin, Türk Vergi Sistemi,	6. Bası, İzmir, 2001	
3	BİLİCİ Nurettin, Vergi Hukuku: Genel Hükümler, Türk Vergi Sistemi	15. Bası, Seçkin Yayıncılık, Ankara, 2007	
4	Doğan Şenyüz, Mehmet Yüce, Adnan Gerçek, Türk Vergi Sistemi	5. Baskı, Ekin Kitabevi, Bursa, 2012	
5	S.Ateş Oktar, Vergi Hukuku, Türkmen Kitabevi, İstanbul	Türkmen Kitabevi, İstanbul, 2011	

Method of Assessment

#	Weight	Work Type	Work Title
1	40%	Mid-Term Exam	Mid-Term Exam
2	60%	Final Exam	Final Exam

Relationship between Learning Outcomes of Course and Program Outcomes

#	Learning Outcomes	Program Outcomes	Method of Assessment
1	Students will be able to describe Basic Concepts of Tax Law	1	1,2
2	Students taking this course will be able to evaluate general structure of Turkish Tax System.	1,9	1,2
3	Students will be able to discuss the importance and impacts of various taxes on the behaviour of individuals.	1,14	1,2
4	Students will be able to analyze relationship between economics and (tax) law.	1	1,2

PS. The numbers, which are shown in the column Method of Assessment, presents the methods shown in the previous table, titled as Method of Assessment.

Work Load Details

#	Type of Work	Quantity	Time (Hour)	Work Load
1	Course Duration	14	3	42
2	Course Duration Except Class (Preliminary Study, Enhancement)	14	2	28
3	Presentation and Seminar Preparation	0	0	0
4	Web Research, Library and Archival Work	0	0	0
5	Document/Information Listing	0	0	0
6	Workshop	0	0	0
7	Preparation for Midterm Exam	1	20	20
8	Midterm Exam	1	2	2
9	Quiz	0	0	0
10	Homework	0	0	0
11	Midterm Project	0	0	0
12	Midterm Exercise	0	0	0

13	Final Project	0	0	0
14	Final Exercise	0	0	0
15	Preparation for Final Exam	1	25	25
16	Final Exam	1	3	3
				120