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| **Name of the Course** | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** |
| **Turkish Tax System** |  | 3 | 3+0 | 3 | 4 |
|  Prerequisite Courses |  |
| Language of the Courses | Turkish |
| Category of the Course | Compulsory |
| Coordinator of the Course |   |
| Lecturer |   |
| Asistants of the Course |   |
| Objective of the Course | Main objective of the course; It is to provide the ability to solve the problems that may be encountered in practice, based on the reasoning power in accordance with the legal methodology, by revealing the operation of income, expenditure and wealth taxes in the Turkish tax system. |
| Learning Outputs of the Course | At the end of the course, the student;1. Explains the scope of income tax and determines the taxable base for each income element.
2. Explains the subject of corporate tax, taxpayer and base and compare it with income tax.
3. Explains the basic concepts of Value Added Tax and taxation procedure.
4. Evaluates special consumption of tax scope and its functioning
 |
| Content of the Course | This course includes historical development of income tax and its place in the Turkish tax system, subject and liability of income tax, commercial earnings, agricultural earnings, wages, self-employment earnings, immovable capital income, corporate tax, property tax, inheritance and transfer tax, motor vehicle tax. |
| **Weeks** | **Subjects** |
| 1 | Income of tax date development and Turkish tax system inside location |
| 2 | Income of tax subject and liable |
| 3 | Commercial earnings |
| 4 | Agricultural earnings , wages , free job earnings |
| 5 | Agricultural earnings , wages , free job earnings |
| 6 | Non movable capital will |
| 7 | Income statement and declaration varieties |
| 8 | Institutions tax |
| 9 | Institutions on tax exemptions and exceptions |
| 10 | Institutions on tax institution your earnings statement ; Institutions of tax bed and payment |
| 11 | Real estate tax |
| 12 | Inheritance and succession tax |
| 13 | Motorized vehicles tax |
| 14 | Additional value tax and special consumption tax |

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| **Competencies** |
| Students are expected to understand the main topics of this course and use it in their fields and applications. |
| **References** |
|  Akdogan A. \_ (2011). *Tax Law and Turkish Tax System* . Gazi Bookstore, Ankara. Pehlivan O. \_ (2016). *Tax Law* . Celepler Publishing House, TrabzonSenyuz D. (2011). *Turkish Tax system* . Distinguished Publishing , Bursa. |
| **Assessment System** |
| It is stated in the syllabus at the beginning of the semester. |

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| **Learning Outcomes of the Program and Course Matrix Chart** |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| **LO1** | 5 | 5 | 2 | 5 | 5 | 3 | 2 | - | - | - | - | 5 |
| **LO2** | 5 | 5 | 2 | 5 | 5 | 3 | 2 | - | - | - | - | 5 |
| **LO3** | 5 | 5 | 2 | 5 | 5 | 3 | 2 | - | - | - | - | 5 |
| **LO4** | 5 | 5 | 2 | 5 | 5 | 3 | 2 | - | - | - | - | 5 |
| **LO: Learning Outcomes PO: Program Outcomes** |
| **Contribution****Level** | **1 Very Low** | **2 Low** | **3 Intermediate** | **4 High** | **5 Very High** |

Relevance of Program Outcomes and Course

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Course** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| Turkish Tax System | 5 | 5 | 2 | 5 | 5 | 3 | 2 | - | - | - | - | 5 |

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