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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Türk Vergi Sistemi** | |  | 3 | 3+0 | 3 | 4 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Bu dersin amacı; Türk vergi sisteminde yer alan gelir, harcama ve servet vergilerinin işleyişini ortaya koyarak pratikte karşılaşılabilecek sorunları hukuk metodolojisine uygun muhakeme gücüne dayalı olarak çözümleme becerisi kazandırmaktır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci;   1. Gelir vergisinin kapsamını açıklar ve her bir gelir unsuru itibariyle vergiye tabi matrahı tespit eder. 2. Kurumlar vergisinin konusu, mükellefi ve matrahı açıklar ve gelir vergisi ile karşılaştırır. 3. Katma Değer Vergisinin temel kavramları ve vergilendirme usulünü açıklar. 4. Özel Tüketim Vergisinin kapsamı ve işleyişini değerlendirir. | | | | | | | Dersin İçeriği | Gelir vergisinin tarihi gelişimi ve türk vergi sistemi içindeki yeri, gelir vergisinin konusu ve yükümlüsü, ticari kazançlar, zirai kazançlar, ücretler, serbest meslek kazançları, gayri mankul sermaye iradı, kurumlar vergisi, emlak vergisi, veraset ve intikal vergisi, motorlu taşıtlar vergisi. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Gelir vergisinin tarihi gelişimi ve türk vergi sistemi içindeki yeri | | | | | | | 2 | Gelir vergisinin konusu ve yükümlüsü | | | | | | | 3 | Ticari kazançlar | | | | | | | 4 | Zirai kazançlar, ücretler, serbest meslek kazançları | | | | | | | 5 | Zirai kazançlar, ücretler, serbest meslek kazançları | | | | | | | 6 | Gayri menkul sermaye iradı | | | | | | | 7 | Gelir beyanı ve beyanname çeşitleri | | | | | | | 8 | Kurumlar vergisi | | | | | | | 9 | Kurumlar vergisinde muafiyetler ve istisnalar | | | | | | | 10 | Kurumlar vergisinde kurum kazancının beyanı; Kurumlar vergisinin tarhı ve ödenmesi | | | | | | | 11 | Emlak vergisi | | | | | | | 12 | Veraset ve intikal vergisi | | | | | | | 13 | Motorlu taşıtlar vergisi | | | | | | | 14 | Katma değer vergisi ve özel tüketim vergisi | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Akdoğan A. (2011). *Vergi Hukuku ve Türk Vergi Sistemi*. Gazi Kitapevi, Ankara.  Pehlivan O. (2016). *Vergi Hukuku* . Celepler Yayınevi, Trabzon  Şenyüz D. (2011). *Türk Vergi Sistemi*. Seçkin Yayıncılık, Bursa. | | **Değerlendirme Sistemi** | | Dönem başında ders izlencelerinde belirtilir. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **PROGRAM ÖĞRENME ÇIKTILARI İLE**  **DERS ÖĞRENİM ÇIKTILARI İLİŞKİSİ TABLOSU** | | | | | | | | | | | | | | | | | | |  | **PÇ1** | **PÇ2** | | **PÇ3** | **PÇ4** | | **PÇ5** | **PÇ6** | | **PÇ7** | **PÇ8** | | **PÇ9** | **PÇ10** | | **PÇ11** | **PÇ12** | | **ÖÇ1** | 5 | 5 | | 2 | 5 | | 5 | 3 | | 2 | - | | - | - | | - | 5 | | **ÖÇ2** | 5 | 5 | | 2 | 5 | | 5 | 3 | | 2 | - | | - | - | | - | 5 | | **ÖÇ3** | 5 | 5 | | 2 | 5 | | 5 | 3 | | 2 | - | | - | - | | - | 5 | | **ÖÇ4** | 5 | 5 | | 2 | 5 | | 5 | 3 | | 2 | - | | - | - | | - | 5 | | **ÖÇ: Öğrenme Çıktıları PÇ: Program Çıktıları** | | | | | | | | | | | | | | | | | | | **Katkı**  **Düzeyi** | | | **1 Çok Düşük** | | | **2 Düşük** | | | **3 Orta** | | | **4 Yüksek** | | | **5 Çok Yüksek** | | |   Program Çıktıları ve İlgili Dersin İlişkisi   |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Ders** | **PÇ1** | **PÇ2** | **PÇ3** | **PÇ4** | **PÇ5** | **PÇ6** | **PÇ7** | **PÇ8** | **PÇ9** | **PÇ10** | **PÇ11** | **PÇ12** | | Türk Vergi Sistemi | 5 | 5 | 2 | 5 | 5 | 3 | 2 | - | - | - | - | 5 | |