

Course Profile
Department of Management / Accounting and Audit Program

Course Number: MAN 355	Course Title: Turkish Tax System		
Required / Elective: Required	Pre / Co-requisites: -		
Catalog Description: Principles of taxation and Turkish Tax System, Turkish tax legislation, the sources of taxes in Turkey, procedures of taxation, tax laws and their applications in Turkey, the concept and techniques of tax audit and the relationship with accounting.	Textbook / Required Material: - Başpınar, Ahmet, 'Tax Law and Turkish Tax System', Ministry of Finance, 2009.		
Course Structure / Schedule: (3+0+0) 3 / 6 ECTS			
Extended Description: The sources of taxes in Turkey; power of taxation and tax liabilities; the basic tax concepts; tax payers and tax responsibilities; periods in taxation; tax collection and expropriation of tax; Tax disputes and Tax compromise; tax exemptions and tax executions; Tax crimes and tax penalties; taxes on income; taxes on wealth and wealth transfers ; taxes on consumption.			
Design content: None	Computer usage:		
Course Outcomes: By the end of this course, students will be able to: 1. Know Turkish tax system in a body. 2. Gain the ability to comment the tax systems with loyal and economical frameworks. 3. To gain the ability to apply the tax to specific situations. 4. To teach the tools of the tax law in the application. 5. Possibility of comparing to Turkish tax system with international systems.			
Recommended reading: - Aksoy, Şerafettin;(2011);Vergi hukuku ve Türk Vergi Sistemi, Filiz kitabevi - Bilici, Nurettin;(2010);Vergi Hukuku,Seçkin yayıncılık			
Teaching methods: Power point presentation and case study			
Assessment methods: Midterm %40 Final %60			
Student Workload/ECTS (European Credit Transfer System) Tableau:			
Activity:	Number:	Duration (hour):	Total Workload (hour):
Pre- reading	14	3	42
Lectures	14	3	42
Assignments	5	3	15
Quizzes	3	3	9

Case studies	3	3	9
Midterm	1	16	16
Final Examination	1	17	17
TOTAL: 150 hours / 25 = 6 ECTS			
Prepared by: Staff		Revision Date: 21.06.2012	