



ÇANKAYA UNIVERSITY

Faculty of Economics and Administrative Sciences

Course Definition Form

Part I. Basic Course Information

Department Name	ECONOMICS	Dept. Numeric Code	3 1
Course Code	E C O N 3 1 3	Number of Weekly Lecture Hours	3
		Number of Weekly Lab/Tutorial Hours	0
		Number of Credit Hours	3
Course Web Site	http:// econ313.cankaya.edu.tr		ECTS Credit
			0 4

Course Name and Other Course Information

This information will appear in the printed catalogs and on the web online catalog.

English Name	TAX LAW
Turkish Name	VERGİ HUKUKU
Mode of Delivery	Face to face
Language of Instruction	Türkçe

Course Description

Provide a brief overview of what is covered during the semester. This information will appear in the printed catalogs and on the web online catalog. Maximum 60 words.

The course addresses the principles of taxation and Turkish Tax System. It focuses on the sources of the Turkish tax legislation, procedures of taxation, tax laws and their applications in Turkey, and Turkish Tax Administration.

Prerequisites (if any) <i>Give course codes and check all that are applicable.</i>	1 st	2 nd	3 rd	4 th
	<input type="checkbox"/> Consent of the Instructor	<input type="checkbox"/> Senior Standing	<input type="checkbox"/> Give others, if any.	
Co-requisites (if any)	1 st	2 nd	3 rd	4 th
Course Type <i>Check all that are applicable</i>	<input type="checkbox"/> Must course for dept. <input type="checkbox"/> Must course for other dept.(s) <input checked="" type="checkbox"/> Elective course for dept. <input type="checkbox"/> Elective course for other dept.(s)			

Part II. Detailed Course Information**Course Objectives***Maximum 100 words.*

The basic objective of the course is developing analysis skill about economy via tax laws and taxation system. Furthermore, it is important to have knowledge about both procedures of taxation and tax types.

Learning Outcomes*Explain the learning outcomes of the course. Maximum 10 items.*

Upon completion of this course, students should be able to demonstrate an understanding of:

1. the fundamental principles of taxation
2. the adjective tax law
3. the income taxes (income tax and cooperation tax)
4. the consumption taxes
5. the excise duty and wealth taxes

Textbook(s)*List the textbook(s), if any, and other related main course material.*

Author(s)	Title	Publisher	Publication Year	ISBN
Şükrü Kızılot ve Metin Taş	Vergi Hukuku ve Türk Vergi Sistemi	Yaklaşım Yayıncılık	2010	
Ahmet Başpınar	Taxation in Turkey	Yaklaşım Yayıncılık	2011	

Reference Books*List, if any, other reference books to be used as supplementary material.*

Author(s)	Title	Publisher	Publication Year	ISBN
Şükrü Kızılot, Cem Kılıç, Okan Müderrisoğlu	AB Yolunda Mali Dünyamız	Türkiye İşveren Sendikaları Konfederasyonu	2006	Şükrü Kızılot, Cem Kılıç, Okan Müderrisoğlu
Harvey Rosen	Public Finance	Homewood	1991	Harvey Rosen
Abdurrahman Akdoğan	Vergi Hukuku ve Türk Vergi Sistemi	Gazi Kitabevi	2009	Abdurrahman Akdoğan
Nurettin Bilici	Vergi Hukuku	Seçkin Yayıncılık	2011	Nurettin Bilici
Sadık Kırbaş	Vergi Hukuku	Siyasal Kitabevi	2008	Sadık Kırbaş
Türkmen Derdiyok	Turkish Tax Laws and Other regulations Concerning Foreign Investors	Ministry of Finance	1999	Türkmen Derdiyok
	www.gib.gov.tr			

Teaching Policy*Explain how you will organize the course (lectures, laboratories, tutorials, studio work, seminars, etc.)*

Course will be taught through lectures on weekly basis.

Laboratory/Studio Work

Give the number of laboratory/studio hours required per week, if any, to do supervised laboratory/studio work and list the names of the laboratories/studios in which these sessions will be conducted.

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Computer Usage

Briefly describe the computer usage and the hardware/software requirements for the course.

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Course Outline

List the weekly topics to be covered.

Week	Topic(s)
1	Introduction
2	Basic Issues in Taxation: Definition of Tax, Principles of Taxation, Tax Burden etc. Taxpayer and Persons Liable for Payment
3	Taxation Process Taxpayer's Responsibilities and Calculating Periods
4	Tax Loss, Tax Evasion and Related Penal Provisions Tax Authorities and Tax Audit
5	Reasons that Cease or Lessen Tax Burden and Tax Penalties Tax Disputes and Methods of Resolution
6	Personal Income Tax -I
7	Midterm Exam
8	Personal Income Tax -II
9	Personal Income Tax -III
10	Corporate Income Tax -I
11	Corporate Income Tax -II
12	Value Added Tax
13	Excise Duty (Special Consumption Tax) Banking and Insurance Transaction Tax Private Communication Tax Motor Vehicle Tax
14	Inheritance and Gift Tax Real Estate Tax Fiscal Stamp Tax

Grading Policy

List the assessment tools and their percentages that may give an idea about their relative importance to the end-of-semester grade.

Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage
Class participation		5%						
Midterm	1	45%						
Final	1	50%						

ECTS Workload

List all the activities considered under the ECTS.

Activity	Quantity	Duration (hours)	Total Workload (hours)

Attending Lectures (<i>weekly basis</i>)	14	3	42
Attending Labs/Recitations (<i>weekly basis</i>)			
Compilation and finalization of course/lecture notes (<i>weekly basis</i>)	14	1	14
Collection and selection of relevant material (<i>once</i>)	1	2	2
Self study of relevant material (<i>weekly basis</i>)	14	2	28
Take-home assignments			
Preparation for quizzes			
Preparation for mid-term exams (<i>including the duration of the exams</i>)	1	6	6
Preparation of term paper/case-study report (<i>including oral presentation</i>)			
Preparation of term project/field study report (<i>including oral presentation</i>)			
Preparation for final exam (<i>including the duration of the exam</i>)	1	8	8
TOTAL WORKLOAD / 25			100/25
ECTS Credit			4

Program Qualifications vs. Learning Outcomes Consider the program qualifications given below as determined in terms of learning outcomes and acquisition of capabilities for all the courses in the curriculum. Look at the learning outcomes of this course given above. Relate these two using the Likert Scale by marking with X in one of the five choices at the right.						
No	Program Qualifications	Contribution				
		0	1	2	3	4
1	To know the fundamental concepts in economics and associated social sciences, and relate these concepts to each other.			x		
2	To know the quantitative and qualitative methods and computer skills necessary for testing hypotheses derived from economic theories for the purpose of contributing towards the solution of economic problems.					
3	To acquire the necessary knowledge for gathering and processing data, and for building up the scientific research capacity to guide economic policy.					
4	To specialize in some of the sub-disciplines of economics, and to gain interdisciplinary analytical skills by making connections between those sub-disciplines and other social sciences.				x	
5	To have the ability to question, interpret, and analyze the findings of economic studies.		x			
6	To develop the ability to present in writing as a report and verbally as a presentation the knowledge acquired through education.					
7	To be able to work in teams, and when necessary to rise up to the challenge individually.					
8	To gain life-long learning and critical-thinking skills.		x			
9	To be able to assess one's need for advanced study and to make plans accordingly by using the critical and analytical thinking skills gained during undergraduate studies.					
10	To gain the ability to use a language at least at the Level B1 of the European Language Portfolio to follow economic news and developments, and to communicate with colleagues.					
11	To maintain scientific, social, and ethical standards when collecting, interpreting, and disseminating economic information, and in application of economic ideas.			x		
12	To be conscious of social and environmental needs.		x			
13	To develop an open-minded attitude towards new ideas and developments.					
14	To relate the knowledge gained through education to the cultural and historical characteristics of the society.					

Scale for contribution to a qualification: 0-none, 1-little, 2-moderate, 3-considerable, 4-highest