



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 4 1 8	Number of Weekly Lecture Hours	3
		Number of Weekly Lab/Tutorial Hours	0
		Number of Credit Hours	3
Course Web Site	http:// econ418.cankaya.edu.tr		ECTS Credit
			0 5

Course Name and Other Course Information

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

English Name	TURKISH TAX SYSTEM
Turkish Name	TÜRK VERGİ SİSTEMİ
Mode of Delivery	Face to face
Language of Instruction	English

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 cover the following topics: The sources of taxes in Turkey, basic tax concepts, tax payers and their responsibilities, tax collection, taxes on income, wealth, and consumption.

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.*

To provide students with an understanding of how the Turkish tax system works, and to teach some of the applicable tax laws.

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

At the end of this course students should:

1. know the basic tax concepts
2. understand how taxes are collected
3. gain some knowledge of how the relevant tax code

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

Author(s)	Title	Publisher	Publication Year	ISBN
Türkmen Derdiyok	Turkish Tax Laws and Other Regulations Concerning Foreign Investors	Maliye Bakanlığı	1999	
Abdurrahman Akdoğan	Türk Vergi Sistemi ve Uygulaması	Gazi Kitapevi	2006	
Ozan Uluatam	Vergi Hukuku	İmaj Yayıncılık	2003	

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

Author(s)	Title	Publisher	Publication Year	ISBN

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

The course will be taught through weekly lectures.

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.***Computer Usage***Briefly describe the computer usage and the hardware/software requirements for the course.***Course Outline***List the weekly topics to be covered.*

Week	Topic(s)
1	Introduction
2	The Sources of taxes in Turkey
3	Power of taxation and tax liabilities
4	The basic tax concepts
5	Tax payers and tax responsibilities
6	Periods in taxation
7	Midterm Exam
8	Tax collection and expiration of tax
9	Tax disputes and tax compromise
10	Tax exemptions and tax executions
11	Tax crimes and tax penalties
12	Taxes on income
13	Taxes on wealth and wealth transfers
14	Taxes on goods and services

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
Midterm Exam	1	45						
Final exam	1	55						

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	3	42
Take-home assignments			
Preparation for quizzes			
Preparation for mid-term exams (<i>including the duration of the exams</i>)	1	10	10
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	15	15
TOTAL WORKLOAD / 25			125/25
ECTS Credit			5

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