



Kastamonu University

DADAY NAFİ AND ÜMİT ÇERİ VOCATIONAL SCHOOL
ACCOUNTING AND TAX APPLICATIONS

MUH12204		TURKISH TAXATION SYSTEM			
Semester	Course Code	Course Name	L+P	Credit	ECTS
2	MUH12204	TURKISH TAXATION SYSTEM	3	3	5

Language of Instruction:

Türkçe

Course Level:**Work Placement(s):**

No

Department / Program:

ACCOUNTING AND TAX APPLICATIONS

Course Type:

Zorunlu

Goals:

The purpose of this course, the general principles of tax law, taxation process, the rights and responsibilities of taxpayers, the structure of the Turkish taxation system, tax, taxes, to teach our system.

Teaching Methods and Techniques:

Income Tax, Company Tax, House Tax, Inheritance and Gift Tax, Motor Vehicle Tax, Value added Tax

Prerequisites:**Course Coordinator:****Instructors:**

Instructor Ebru DEMİRKIRAN ADA

Assistants:**Recommended Sources**

Textbook	:	Gerçek, A., Doğan, Ş. ve M., Yüce, (2012), Türk Vergi Sistemi, 8. Basım, Ekin Basım Yayın, Bursa.
Resources	:	Arslan, M., (2007), Türk Vergi Sistemi, Nobel Akademik Yayıncılık, Ankara., Gerçek, A., Doğan, Ş. ve M., Yüce, (2012), Türk Vergi Sistemi, 8. Basım,
Documents	:	
Assignments	:	
Exams	:	

Course Category

Mathematics and Basic Sciences	:		Education	:	
Engineering	:		Science	:	
Engineering Design	:		Health	:	
Social Sciences	:	50	Field	:	50

Course Content

Week	Topics	Study Materials	Materials
1	Calculate commercial income.	Lecturer's presentation	Oral presentation
2	Calculate agricultural income.	Lecturer's presentation	Oral presentation
3	Arrange withholding tax return.	Lecturer's presentation	Oral presentation
4	Arrange vat return.	Lecturer's presentation	Oral presentation
5	Arrange vat return.	Lecturer's presentation	Oral presentation
6	Calculation of the self-employed earnings.	Lecturer's presentation	Oral presentation
7	Calculate income from immovable property.	Lecturer's presentation	Oral presentation
8	Calculate income from moveable capitals.	Lecturer's presentation	Oral presentation
9	Other income and revenues to calculate.	Lecturer's presentation	Oral presentation
10	Income, Wealth, and taxes on expenditure.	Lecturer's presentation	Oral presentation
11	Income, Wealth, and calculate taxes on spending.	Lecturer's presentation	Oral presentation
12	Organize the annual income and corporate tax return.	Lecturer's presentation	Oral presentation
13	Arrange withholding tax return.	Lecturer's presentation	Oral presentation
14	Arrange other tax returns.	Lecturer's presentation	Oral presentation

Course Learning Outcomes

No	Learning Outcomes
C01	Recognize the Turkish tax system.
C02	Will learn about the types of taxes.
C03	According to the tax rules to organize their homework.

Program Learning Outcomes

No	Learning Outcome
P12	Using packaged software
P13	Making company transactions
P11	Identifying cost elements, making cost calculations and recordings
P09	Getting information about commercial law
P10	Making business mathematical operations and calculations
P14	Taking legal transactions, making tax debt and penalty transactions
P18	Making transactions of bank accounting and recordings
P19	Analysing and commenting financial statements
P17	Making transactions of company constitution
P15	Making financial analysis and planning
P16	Distinguishing public economic activities and preparing budget
P08	Analysing macroeconomic transactions and balance evolution
P01	Making accounting transactions and recordings
P02	Making business transactions
P23	Following labour and social security operations
P21	Making stocks and shares transactions and evaluating financial devices
P22	Making accounting audit transactions
P03	Distinguishing principles of economy and making microeconomic analysis
P06	Making vocational mathematical operations
P07	Collecting statistical data, converting them into serials and evaluating their results
P05	Identifying basic law concepts, law systems and types, carrying out law operations
P04	Using Office programs
P20	Distinguishing income types in Turkish Tax System, accounting taxes and arranging proclamation

Assessment		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	3	42
Hours for off-the-c.r.stud	14	4	56
Assignments	2	8	16
Presentation	2	8	16
Mid-terms	1	6	6
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	14	14
Total Work Load			150
ECTS Credit of the Course			5

Course Contribution To Program	
Contribution: 1: Very Slight 2:Slight 3:Moderate 4:Significant 5:Very Significant	

	P20
All	5
C01	5
C02	5
C03	5