

Department of Economics / Department of Economics /

Course Code	Course Name	Teoretical	Practice	Laboratory	Credits	ECTS
İKT-423	TURKISH TAX SYSTEM	3.00	0.00	0.00	3.00	4.00
Course Detail						
Course Language	: Turkish					
Qualification Degree	: Bachelor					
Course Type	: Optional					
Preconditions	: Not					
Objectives of the Course	: The aim is to teach the basic laws and principles related to the tax system and to provide information about the taxes and applications within the Turkish tax system.					
Course Contents	: Basic concepts related to taxes, as well as taxes levied on income, wealth, and expenditure					
Recommended or Required Reading	: D. Şenyüz, M. Yüce ve A. Gerçek, Türk Vergi Sistemi Dersleri, Ekin Yayınevi, Bursa					
Planned Learning Activities and Teaching Methods	: Explanation of the topic from the textbook and discussion with examples					
Recommended Optional Programme Components	: Theoretical information is made more understandable with current examples.					
Course Instructors	: Dr. Öğr. Üyesi Aysun Özen					
Instructor's Assistants	: There are no teaching assistants teaching the course.					
Presentation Of Course	: Subject description, discussion and commentary					
Update Date	: 9/10/2025 1:44:51 PM					
Dosya İndirilme Tarihi	: 9/26/2025					

Course Outcomes

Upon the completion of this course a student :

- 1 Can define basic concepts of taxation
- 2 Explain the basic types of taxes and stages of taxation.
- 3 Explain the effects of different types of taxes on the economy.
- 4 Can comment on the Turkish tax system

Preconditions

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Weekly Contents

	Teorical	Practice	Laboratory	Preparation Info	Teaching Methods	Course Learning Outcomes
1. Week	*Taxes on income: Income tax: Income, features of taxable income, subject and tax payers of income					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
2. Week	*Determination of the elements of income: Business earnings					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
3. Week	*Methods of determining commercial income: Real Method and lump sum income method					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
4. Week	*Exemptions and exceptions for business profits, tax security measures for business profits					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
5. Week	*Agricultural earnings, self-employment earnings, wages					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
6. Week	*Real estate capital income and movable capital income					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
7. Week	*Other income and revenues					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
8. Week	*Visa Exam					
9. Week	*Declaration of income, assessment and payment of tax					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
10. Week	*Corporate tax: Subject, event giving rise to tax and taxpayer					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
11. Week	*Determination of the tax base, declaration and payment of tax in corporate tax					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
12. Week	*Exemptions and exceptions in corporate tax					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
13. Week	*Declaration, assessment, payment of corporate tax and provisional tax					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4
14. Week	*Taxes on expenditures and wealth (without going into detail)					Ö.Ç.1 Ö.Ç.2 Ö.Ç.3 Ö.Ç.4

Assesment Methods %

1 Vize : 40.00

2 Final : 60.00

ECTS Workload

Activities	Count	Time(Hour)	Sum of Workload
Teorik Ders Anlatım	14	3.00	42.00
Ders Sonrası Bireysel Çalışma	12	3.00	36.00
Ara Sınav Hazırlık	5	5.00	25.00
Vize	1	1.00	1.00
Final Sınavı Hazırlık	5	4.00	20.00
Final	1	1.00	1.00
Total : 125.00			
Sum of Workload / 30 (Hour) : 4			
ECTS : 4.00			

Program And Outcome Relation

	P.O. 1	P.O. 2	P.O. 3	P.O. 4	P.O. 5	P.O. 6	P.O. 7	P.O. 8	P.O. 9	P.O. 10	P.O. 11	P.O. 12	P.O. 13	P.O. 14	P.O. 15	P.O. 16	P.O. 17	P.O. 18	P.O. 19	P.O. 20	P.O. 21	P.O. 22	P.O. 23	P.O.
L.O. 1	1	0	0	0	0	0	0	0	0	1	0	2	0	0	0	0	0	0	0	0	0	0	0	0
L.O. 2	2	0	0	0	0	0	0	0	0	2	0	3	0	0	0	0	0	0	0	0	0	0	0	0
L.O. 3	3	0	0	0	0	0	0	0	3	0	3	0	4	0	0	0	0	0	0	0	0	0	0	0
L.O. 4	4	0	0	0	0	0	0	0	4	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0
Average	2.50	0	0	0	0	0	0	1.75	0	2.50	0	2.25	0	0	0	0	0	0	0	0	0	0	0	0

BEWARE OF PLAGIARISM Please pay attention to proper academic citation rules and avoid plagiarism, an unethical and academically fraudulent behavior, when completing reports, assignments, or other academic works, and it is treated with the same disciplinary action as cheating in a classroom setting. It is imperative to refrain from presenting another person's ideas, language, expressions, or any other form of intellectual property as your own. Regardless of quality, your assignments/projects/research should reflect your original work. Perfection is not a requirement, and in case of any uncertainties regarding academic writing guidelines, you may seek clarification from your course instructor.

Engel Durumu/Uyarılama Talebi : Engel durumuna ilişkin herhangi bir uyarılama talebinde bulunmak isteyen öğrenciler, dersin öğretim elemanı ya da Nevşehir Engelli Öğrenci Birimi ile en kısa sürede iletişime geçmelidir.