

FACULTY OF BUSINESS ADMINISTRATION OFFICE OF THE DEAN

COURSE / MODULE / BLOCK DETAILS

ACADEMIC YEAR / SEMESTER

Offered by: BUSINESS ADMINISTRATION			
Course Title: TAX LAW AND ACCOUNTING		Course Org. Title: TAX LAW AND ACCOUNTING	
Course Level: Bachelor's Degree		Course Code: ACC 4231	
Language of Instruction: English		Form Submitting/Renewal Date 20/09/2020	
Weekly Course Hours: 3		Course Coordinator: DR.ÖĞR.ÜYESİ HAKAN BAY	
Theory	Application	Laboratory	National Credit: 3
3	0	0	ECTS Credit: 5



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Offered to:	Course Status: Compulsory/Elective
Name of the Department:	
BUSINESS ADMINISTRATION	Elective Course



DOKUZ EYLUL UNIVERSITY



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Instructor/s:

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## Course Objective:

The objective of this course is to give brief information about Turkish tax law and to provide the latest issues in Turkish financial system.

## Learning Outcomes:

- 1 Have the knowledge of basic tax and tax law concepts.
- 2 Concerning the procedural provisions of the Tax Code, including all taxes, can comment on the general principles.
- 3 Be able to adapt new developments in the dynamic tax system.

## Learning and Teaching Strategies:

1. Lectures
2. Group Discussions

## Assessment Methods:

Name	Code	Calculation formula
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## Further Notes about Assessment Methods:

## Assessment Criteria:

1. Students will be able to define fundamental tax concepts.
2. Students will be able to interpret on taxation policies and its relation to economic structure.
3. Students will be able to explain the new rules and regulations in the country.

## Textbook(s)/References/Materials:

1. Mehmet Tosuner ve Zeynep Arıkan, Vergi Usul Hukuku, 2019.
2. Mehmet Tosuner ve Zeynep Arıkan, Türk Vergi Sistemi, 2020.
3. Türkmen Derdiyok, Turkish Tax Laws and Other Regulations Concerning Foreign Investors



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## Course Policies and Rules:

1. Attending at least 70 percent of the lectures is mandatory.
2. Violations of plagiarism of any kind will result in a disciplinary action.

## Contact Details for the Instructor:

Phone: 0-232-3010264 ; E-mail: hakan.bay@deu.edu.tr

## Office Hours:

Thursday 16:00 - 17:00.

## Course Outline:

Week	Topics:	Notes:
1	Tax Law Definition, Scope and Subject, Sources of Tax Law	
2	Taxation Terms, Implementation of Tax Law, Responsibilities of Taxation	
3	Taxation Transactions and Taxation Process	
4	Periods in Tax Law	
5	Obligations of the Taxpayer, Valuation, Depreciation	
6	The Audit Methods of the Taxpayers	
7	Tax Crimes and Punishments (Tax Fine)	
8	Taxes on Income in the Turkish Tax System: Income Concept, Income Elements, Types of Obligation, Income Tax	
9	Income Tax (Personal Income Tax)	
10	Corporate Tax (Corporate Income Tax)	
11	Taxes on Consumption in Turkish Tax System: Domestic Value Added Tax, Excise Duty, Banking and Insurance Transactions Tax	
12	Special Communication Tax, Gambling Tax, Stamp Duty, Fees (charges law)	
13	Taxes on Wealth in the Turkish Tax System: Property Tax, Motor Vehicle Tax, Inheritance and Gift	



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Tax	
14	Digital Services Tax, Accommodation Tax (Tourist Tax or City Tax), Valuable Housing Tax (Tax on High-Value Residences)



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## ECTS Table

Course Activities	Number	Duration (hour)	Total Work Load (hour)
In Class Activities			
Lectures	12	3	36

## Exams

Final	1	1,5	2
Midterm	1	1,5	2

## Out of Class activities

Preparations before/after weekly lectures	12	1,5	18
Preparation for midterm exam	1	20	20
Preparation for final exam	1	25	25
Preparing assignments	12	1	12
Total Work Load (hour)			115
ECTS Credits of the Course= Total Work Load (hour) / 25			5