COURSE RECORD

Code	**BA 409**
Name	**Tax Law and Turkish Tax System**
Hour per week	3 (3 + 0)
Credit	3
ECTS	5
Level/Year	Undergraduate/3-4
Type	Elective
Prerequisites	-
Description	This course focuses on the conception and the scope of tax law and rules applied in Turkey. This course covers the fundamental of the sources of tax law; the application of tax law; taxation process; tax offenses and penalties; tax trial law themes. This course aims at explaining the general structure of Turkish Tax System by giving information about income, expenditure and wealth taxes and to gain skills at analyzing of tax problems in practice.
Objectives	Understanding the general structure of the Turkish tax system. Recognizing tax law and regulations applied in Turkey. Developing skills for analyzing practical tax-related problems.
Learning Outcomes	*By the end of the course, the student will be able to* LO1. Explain the tax law and rules applied in Turkey. LO2. Explain the application process of the tax law applied in Turkey. LO3. Compare the application processes of different taxes, such as income, expenditure, and wealth. LO4. Interpret tax law-related problems faced in practice.

CONTRIBUTION TO PROGRAMME OUTCOMES*

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
LO1	3	3	2	1	2	3	3	1	4	2
LO2	4	4	3	1	3	3	3	1	4	3
LO3	4	4	3	1	3	3	3	2	4	3
LO4	3	5	4	2	3	4	3	2	5	3

* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

CONTRIBUTION TO INSTITUTIONAL LEARNING OUTCOMES*

	ILO1	ILO2	ILO3	ILO4	ILO5	ILO6	ILO7
LO1	4	3	4	2	3	4	5
LO2	5	4	4	2	3	4	5
LO3	5	4	4	2	3	4	4
LO4	5	5	4	2	4	5	5

* Contribution Level: 0: None, 1: Very Low, 2: Low, 3: Medium, 4: High, 5: Very High

COURSE CONTENT DETAILS

Topics	**Outcomes**
Basic Concepts and Principles of Tax Law	LO1
Application Process of Tax Law	LO2, LO3
Tax Offenses and Penalties	LO1, LO2, LO3
Income, Expenditure, and Wealth Tax	LO1, LO3
Tax Problems in Practice	LO2, LO4

DERS BİLGİLERİ

Kodu	**BA 409**
İsmi	**Vergi Hukuku ve Türk Vergi Sistemi**
Haftalık Saati	3 (3 + 0)
Kredi	3
AKTS	5
Seviye/Yıl	Lisans/3-4
Dersin Dili	İngilizce
Tip	Seçmeli
Ön Şart	-
İçerik	Bu ders vergi hukuku ve Türkiye'de uygulanan kuralların kapsamı ve kavramını açıklar. Vergi hukukunun kaynakları, vergi hukukunun uygulanması, vergilendirme süreci, vergi suç ve cezaları ve vergi davası hukuku temaları ele alınacaktır. Dersin amacı; gelir, harcama ve varlık vergileri hakkında bilgi vererek Türk Vergi Sisteminin genel yapısını açıklamak ve uygulamadaki vergi sorunlarının analizinde beceri kazanmaktır.