Course Syllabus

Code - Course Title	**MLY547 - Taxes on Income**
Course Type	I. SEMESTER
Laboratory + Practice	3+0
ECTS	**6.0**
Language of Instruction	Türkçe
Course Type	Elective Courses
Course Instructor(s)	PROF. DR. CANATAY HACIKÖYLÜ

Mode of Delivery	The mode of delivery of this course is Face to face
Prerequisites	There is no prerequisite or co-requisite for this course.
Courses Recomended	There is no recommended optional programme component for this course.
Recommended Resources	Akdoğan,A. (2025) Türk Vergi Sistemi. Gazi Büro Kitabevi
Work Placement	N/A

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Characteristics of Taxable income according to Turkish Personel income tax act	
Week - 2		Types of income tax liability: Full and limited tax liability	
Week - 3		Types of income	
Week - 4		Commercial income	
Week - 5		agricultural income	
Week - 6		income of self employment	
Week - 7		Wages, salaries	
Week - 8		income of financial capital	
Week - 9		income of fixed capital	
Week - 10		other types of income and earnings	
Week - 11		assesment and payment of tax, filing systems, types of returns	
Week - 12		consolidation of income and annual tax return, deduction and tax credit system	
Week - 13		personel income tax shedule	
Week - 14		pay as you earn system, payment of tax, case studies on annual income tax return	

Learning Outcomes

#	Learning Outcome
1	evaluate general structure of Turkish Tax System
2	explain individual income tax
3	apply income tax rules
4	evaluate sturcture of Turkish income tax

Sustainable Development Goals

No content has been provided.

Course Theme

No content has been provided.

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Teorik Derse Katılım	0	0	0
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	0	0	0
Ödevler	0	0	0
Proje - Rapor - Sunum Hazırlama	0	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	0	0	0
Final Sınavı Hazırlığı (sınav süresi dahil)	0	0	0
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0	0	0
Staj Uygulaması	0	0	0
		Calculated ECTS	**0**

Assessment Method and Passing Requirements

No content has been provided.

Assessment Method and Passing Requirements	Quamtity	Percentage (%)
1.Midterm Exam	1	40
Final Exam	1	60
	Sum (%)	**100**