

M.A. PROGRAM IN BUSINESS MANAGEMENT (WITH THESIS)  
COURSE SYLLABUS FORM

Course Details				
<b>Code</b>	<b>Academic Year</b>			<b>Semester</b>
BM044	1			Elective
<b>Title</b>	<b>T</b>	<b>A</b>	<b>L</b>	<b>ECTS</b>
Taxation	3	0	0	6
<b>Language</b>	English			
<b>Level</b>	<b>Undergraduate</b>		<b>Graduate</b>	<b>X</b>
				<b>Postgraduate</b>
<b>Department / Program</b>	Business Management			
<b>Forms of Teaching and Learning</b>	Face to face			
<b>Course Type</b>	<b>Compulsory</b>		<b>Elective</b>	<b>X</b>
<b>Objectives</b>	The aim of the lecture is to make the description of the tax, which is one of the most important areas for entrepreneurs, its history, its place in the company, the tax regulations, calculations, complicated tax issues in practice and alternative solutions understandable by means of practical examples.			
<b>Content</b>	<ul style="list-style-type: none"> <li>- The basics of business tax theory</li> <li>- The Tax Procedure Act</li> <li>- The income tax</li> <li>- The corporation tax</li> <li>- The value added tax</li> </ul>			
<b>Prerequisites</b>	-			
<b>Coordinator</b>	Asst. Prof. Dr. Çiydem ÇATAK			
<b>Lecturer(s)</b>	-			
<b>Assistant(s)</b>	-			
<b>Work Placement</b>	-			
Recommended or Required Reading				
<b>Books / Lecture Notes</b>	-			
<b>Other Sources</b>	-			
Additional Course Material				
<b>Documents</b>	-			
<b>Assignments</b>	-			
<b>Exams</b>	-			
Course Composition				
<b>Mathematics und Basic Sciences</b>				15%
<b>Engineering</b>				%

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Engineering Design		%
Social Sciences		85%
Educational Sciences		%
Natural Sciences		%
Health Sciences		%
Expert Knowledge		%

**Assessment**

Activity	Count	Percentage (%)
Midterm Exam	1	40
Quiz		
Assignments		
Attendance		
Recitations		
Projects		
Final Exam	1	60
<b>Total</b>		<b>100</b>

**ECTS Points and Work Load**

Activity	Count	Duration	Work Load (Hours)
Lectures	14	3	42
Self-Study	14	3	42
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	48	48
Recitations			
Laboratory			
Projects			
Final Exam	1	48	48
<b>Total Work Load</b>			<b>180</b>
<b>ECTS Points (Total Work Load / Hour)</b>			<b>6</b>

**Learning Outcomes**

1	The term "tax"; the taking of the tax and the importance of its existence.
2	Taking the place of the tax in the enterprise and its importance.
3	The role that tax plays in the choice of the legal form of a company.
4	Income tax, corporation tax and value added tax; definition and calculation.
5	Complicated tax issues experienced by companies and their solutions.

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Weekly Content													
1	The term "tax"; The description and the history of the tax, characteristics of the tax and the aims of the taxation.												
2	The tax task; tax beneficiary, tax debtor, tax subject, tax object, tax base.												
3	Deadlines in tax law; the extension of the deadline, the calculation of the deadline												
4	The term "taxable event", the process of taxation												
5	The course of the tax claim; payment, expiry, cancellation, settlement, tax amnesty												
6	Tax types I: Income tax (with case study)												
7	Tax types I: Corporate income tax (with case study)												
8	Tax types II: Property taxes (with case study)												
9	Midterm Exam												
10	Tax types III: Excise duties - Value Added Tax (VAT) (with case study)												
11	Tax types III: Excise duties - tax on banking and insurance services (with case study)												
12	Tax types III: Excise taxes - Private consumption tax (with case study)												
13	Tax types III: Excise duties - Stamp duty (with case study)												
14	Case study covering all tax types												
15	Case study covering all tax types												
Contribution of Learning Outcomes to Program Objectives (1-5)													
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13
1	4	4	4	4	4	4	4	4	4	4	4	4	4
2	4	4	4	4	4	4	4	4	4	4	4	4	4
3	4	4	4	4	4	4	4	4	4	4	4	4	4
4	4	4	4	4	4	4	4	4	4	4	4	4	4
5	4	4	4	4	4	4	4	4	4	4	4	4	4
<b>Contribution Level</b>		1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High											
<b>Compiled by:</b>		Asst. Prof. Dr. Çiydem ÇATAK (Head of Sub-Department Accounting and Financing)											
<b>Date of Compilation:</b>		04.06.2020											