



# ÇANKAYA UNIVERSITY

## Faculty of Economics and Administrative Sciences

### Course Definition Form

#### Part I. Basic Course Information

Department Name	MANAGEMENT	Dept. Numeric Code	3 2	
Course Code	M A N 2 1 6	Number of Weekly Lecture Hours	2	
		Number of Weekly Lab/Tutorial Hours	-	
		Number of Credit Hours	2	
Course Web Site	http://man216.cankaya.edu.tr		ECTS Credit	0 3

#### Course Name and Other Course Information

*This information will appear in the printed catalogs and on the web online catalog.*

English Name	Taxation in Business
Turkish Name	İşletmelerde Vergileme
Mode of Delivery	Face to face
Language of Instruction	English

#### Course Description

*Provide a brief overview of what is covered during the semester. This information will appear in the printed catalogs and on the web online catalog. Maximum 60 words.*

In this course, the tax obligations of businesses (sole proprietorships and companies) as taxpayers and tax responsables, types of taxes that the businesses must pay, and tax audits are examined. Subjects covered are: the obligations of businesses as tax payers, tax audits, tax fines, tax disputes and resolution of the disputes, tax exempt businesses, simpler form of taxation, tax bases of businesses, income tax, corporate tax, value added tax, other taxes, and the responsibilities of the businesses for these taxes.

<b>Prerequisites</b> (if any) <i>Give course codes and check all that are applicable.</i>	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>
	□ Consent of the Instructor	□ Senior Standing	□ Give others, if any. <input style="width: 100%;" type="text"/>	
<b>Co-requisites</b> (if any)	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>
<b>Course Type</b> <i>Check all that are applicable</i>	<input checked="" type="checkbox"/> Must course for dept. <input type="checkbox"/> Must course for other dept.(s) <input type="checkbox"/> Elective course for dept. <input type="checkbox"/> Elective course for other dept.(s)			

#### Part II. Detailed Course Information

##### Course Objectives

*Maximum 100 words.*

The purpose of the course is to furnish the students with information related to tax obligations and responsibilities of the businesses, and the types of taxes that the business must pay.

**Learning Outcomes**

*Explain the learning outcomes of the course. Maximum 10 items.*

Upon the successful completion of the course students will:

1. Know the tax obligations of a business as a tax payer,
2. Know the tax audits and tax fines,
3. Know the tax disputes and the resolution of the disputes,
4. Know how the tax base of a business is calculated,
5. Know the conditions of tax exemption,
6. Know the concept of simple form of taxation and conditions related to this form of taxation,
7. Know the characteristics of corporate tax and corporate tax return,
8. Know the characteristics and declaring value added tax,
8. Know the characteristics of other taxes and declaring other taxes.

**Textbook(s)**

*List the textbook(s), if any, and other related main course material.*

Author(s)	Title	Publisher	Publication Year	ISBN
Nurettin Bilici	İşletme ve Vergi	Savaş Yayınları	2017	-

**Reference Books**

*List, if any, other reference books to be used as supplementary material.*

Author(s)	Title	Publisher	Publication Year	ISBN

**Teaching Policy**

*Explain how you will organize the course (lectures, laboratories, tutorials, studio work, seminars, etc.)*

Two hours of lecturing with discussions.

**Laboratory/Studio Work**

*Give the number of laboratory/studio hours required per week, if any, to do supervised laboratory/studio work and list the names of the laboratories/studios in which these sessions will be conducted.*

N/A

**Computer Usage**

*Briefly describe the computer usage and the hardware/software requirements for the course.*

N/A

**Course Outline**

*List the weekly topics to be covered.*

Week	Topic(s)
1	General overview of taxation, taxation and forms of business
2	Tax obligations of the businesses (notifications, bookkeeping, and ratification)
3	Tax obligations of the businesses (documentation)

4	Tax audits
5	Fines based on tax audits
6	Tax disputes and resolutions of the disputes
7	Midterm Exam
8	Income tax obligation of businesses (determining the tax base according to balance sheet basis)
9	Income tax obligation of businesses (determining the tax base according to business account basis, simple form basis, tradesmen exemption)
10	Other incomes of businesses earned from commercial activities (rent, interest, capital gain, etc.)
11	Income tax rate, declaring the income tax, advance tax
12	Corporate tax
13	Value added tax
14	Other taxes (excise tax, stamp duty, etc.)

**Grading Policy**

List the assessment tools and their percentages that may give an idea about their relative importance to the end-of-semester grade.

Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage	Assessment Tool	Quantity	Percentage
Midterm exam	1	30 %						
Final exam	1	70 %						

**ECTS Workload**

List all the activities considered under the ECTS.

Activity	Quantity	Duration (hours)	Total Workload (hours)
Attending Lectures ( <i>weekly basis</i> )	13	2	26
Attending Labs/Recitations ( <i>weekly basis</i> )	-	-	-
Compilation and finalization of course/lecture notes ( <i>weekly basis</i> )	13	1	13
Collection and selection of relevant material ( <i>once</i> )	1	2	2
Self study of relevant material ( <i>weekly basis</i> )	13	1	13
Take-home assignments	-	-	-
Preparation for quizzes	-	-	-
Preparation for mid-term exams ( <i>including the duration of the exams</i> )	1	6	6
Preparation of term paper/case-study report ( <i>including oral presentation</i> )	-	-	-
Preparation of term project/field study report ( <i>including oral presentation</i> )	-	-	-
Preparation for final exam ( <i>including the duration of the exam</i> )	1	12	12
<b>TOTAL WORKLOAD / 25</b>			<b>2.88</b>
<b>ECTS Credit</b>			<b>3</b>

**Program Qualifications vs. Learning Outcomes** Consider the program qualifications given below as determined in terms of learning outcomes and acquisition of capabilities for all the courses in the curriculum. Look at the learning outcomes of this course given above. Relate these two using the Likert Scale by marking with X in one of the five choices at the right.

No	Program Qualifications	Contribution				
		0	1	2	3	4
1	Acquire detailed knowledge concerning the economic and legal environment in which the business entities operate.					X
2	Have profound theoretical background knowledge in basic business functions comprising organization and management, accounting, finance, marketing, and production and operations management.	X				
3	Obtain basic and intermediate level knowledge in quantitative techniques and methods that are predominantly used in business and management.	X				
4	Have more specific knowledge in one of the business functions (including the mastery of quantitative approaches) that he/she has chosen to specialize.	X				
5	Be able to apply the professional knowledge necessary to establish and/or run a business, or a department within a business entity.				X	
6	Be able to collect, edit, analyze, and interpret the representative data by applying both qualitative and quantitative methods in order to identify and clearly define the business problems and to develop insight and solutions.	X				
7	Be able to adequately communicate upon analyses, findings, inferences, and recommendations with his/her superiors, team members, colleagues, and subordinates both in written and oral form.	X				
8	Be thereby qualified to conduct research in business administration and management.	X				
9	Be appropriately trained to fulfill his/her responsibilities in team work both as a leader and an expert.	X				
10	Acquire the necessary skills to communicate effectively with the stakeholders of an organization so that he/she can become capable of analyzing the needs of the stakeholders and based on these analyses developing the objectives of the organization.				X	
11	Gain self-evaluation skills to identify exactly his/her self-learning and self-improvement needs, being at the same time equipped with the capacity to follow advanced courses and degree studies.			X		
12	Gain the ability to evaluate the organization that he/she is affiliated with and the ability to assess the knowledge that he/she has acquired in a critical perspective.		X			
13	Be able to use English, which is the medium of instruction in the department, at least in European Language Portfolio B1 General Level.	X				
14	Be able to use information technologies applicable to business administration and management at European Computer Usage License Basic Level.	X				
15	Be directed towards the behavioral patterns and responsibilities of a business administrator in terms of quality awareness, occupational safety and health, in-service training, environmental issues, social responsibilities, and social, organizational and business ethics.				X	
16	Be inclined to encourage innovation and continuous improvement within the organization in which he/she takes responsibilities.	X				

Scale for contribution to a qualification: 0-none, 1-little, 2-moderate, 3-considerable, 4-highest