

SYLLABUS Faculty of Law

	ırse Unit Code	Course Title			Cr	edits	E	ECTS Value	
LAW 360 Turkish Ta			x System		(2-0-2) 2			3	
Prere Cour	equisite ses:	-					·		
Instr	uage of uction:	Turkish	urkish		Teaching Face to fa		face	ace	
Course Type and Level: Elective / Undergraduate									
Title, Name and Surname of the Instructor of the Course				Course Hours		Office Hours		Communication	
Asst. Prof. Yunus Anıl AY			Up-to-date program information should be followed on the web page.		Tuesday 11.00- 14.00		yunusani	yunusanilay@cag.edu.tr	
Cour Coor	se dinator:	Asst. Prof. Yunus Anıl		J			'		
			Objectives	s of the C	ourse				
es		on successful completion of this course, the student will be able to:					Relations		
utcom	Upon succ						Program Outcomes	Net Contribution	
ng Oı	1	Can make the basic analysis of a tax in terms of its elements.					1,4	5,5	
Course Learning Outcomes	2	Explain income tax in general terms.					1,4	5,5	
	3	Explain corporate tax in general terms.					1,4	5,5	
urse	4	Explain the taxes on wealth in general terms.					1,4	5,5	
ပိ	5	Explain indirect taxes in general terms.					1,4	5,5	
	Course This course includes the general structure of the Turkish Tax System, the economic effects of taxes and the general evaluation of the tax system.						conomic effects		
		Cours	e Contents:	(Weekly	Lesson Pla	an)			
Wee	k	Topic		Pre	Preparation		Teaching Methods and Techniques		

1	Basic explanations about the Turkish Tax System	Textbook	Lecture, case analysis, legislation review
2	Taxes on income	Textbook	Lecture, case analysis, legislation review
3	Taxes on income	Textbook	Lecture, case analysis, legislation review
4	Taxes on income	Textbook	Lecture, case analysis, legislation review
5	Taxes on income	Textbook	Lecture, case analysis, legislation review

Textbook

Textbook

Lecture, case analysis,

Lecture, case analysis,

legislation review

legislation review

Taxes on income

Taxes on income

6

7



Midterm Exam 9 Midterm Exam 10 Corporate Income Tax Textbook, Practical Study Practical	9 10 11 12 13 14 15 16 17 18	Midterm Exam Corporate Income Tax Corporate Income Tax Property Tax Inheritance and gift tax Motor vehicle tax Value added tax Excise Tax Final Exam			Study Textbook, Practical Study Textbook, Practical Study Textbook, Practical Study Textbook, Practical	Practical S Flipped Cla Practical S Flipped Cla Practical S Flipped Cla Practical S	study ass, Fictional Event – Study ass, Fictional Event – Study ass, Fictional Event –			
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Textbook, Practical Study	13 14 15 16 17 18	Inheritance and gift tax Motor vehicle tax Value added tax Excise Tax Final Exam			Textbook, Practical Study Textbook, Practical Study Textbook, Practical	Flipped Cla Practical S Flipped Cla Practical S	ass, Fictional Event – Study ass, Fictional Event –			
Inheritance and gift tax	14 15 16 17 18	Motor vehicle tax Value added tax Excise Tax Final Exam			Textbook, Practical Study Textbook, Practical	Flipped Cla Practical S	ass, Fictional Event –			
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Textbook, Practical Study	16 17 18 Textboo	Excise Tax Final Exam				Practical Flipped Class, Fictional E				
Textbook, Practical Study Flipped Class, Fictional Ever Practical Study	17 18 Textboo	Final Exam			•	ass, Fictional Event –				
17	18 Textboo				Textbook, Practical	ass, Fictional Event –				
Course Resources Mualla ÖNCEL / Ahmet KUMRULU / Nami ÇAĞAN / Cenker GÖKER Tax Law, Turhan, 35th edition, 2025. 1) D. Şenyüz / M. Yüce / A. Gerçek: Turkish Tax System, 22nd editic Ekin, 2025. 2) www.gib.gov.tr Course Assessment and Evaluation Events Numbe r ution Notes	Textboo	Final Exam					•			
Textbook: Mualla ÖNCEL / Ahmet KUMRULU / Nami ÇAĞAN / Cenker GÖKEF Tax Law, Turhan, 35th edition, 2025. 1) D. Şenyüz / M. Yüce / A. Gerçek: Turkish Tax System, 22nd edition Ekin, 2025. 2) www.gib.gov.tr Course Assessment and Evaluation										
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Recommended Reading: 1) D. Şenyüz / M. Yüce / A. Gerçek: Turkish Tax System, 22nd edition Ekin, 2025. 2) www.gib.gov.tr Course Assessment and Evaluation Numbe Contrib Notes	Recomm	ok:				mi ÇAĞAN /	/ Cenker GÖKER:			
Course Assessment and Evaluation Events Numbe r bution ution Contribution ution Notes Midterm Exam 1 40% It is done in a multiple-choice way. Project It is done in a multiple-choice way. Presentation Participation / In-process activities Finale 1 60% It is done in a multiple-choice way. ECTS Table Content Number Hour Sum Course duration 14 2 28 Out-of-Class Work 14 2 28 Assignments - - -		mended Reading:	nyüz / M. \ 25.	üz / M. Yüce / A. Gerçek: Turkish Tax System, 22nd edition,						
Midterm Exam 1 40% It is done in a multiple-choice way. Project Homework Presentation Participation / In-process activities Finale 1 60% It is done in a multiple-choice way. ECTS Table Content Number Hour Sum Course duration 14 2 28 Out-of-Class Work 14 2 28 Assignments					ent and Evaluation					
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Out-of-Class Work 14 2 28 Assignments		Content	Numbei	r Hour		Sum				
Assignments	Course	duration	14	2	2					
	Out-of-C	Class Work	14	2		28				
Presentation	Assignm	nents	-	-	-					
	Presenta	ation	-	-						
Participation / In-process activities 10 2 20	•	<u> </u>	10	2		20				
Midterm Exam (Midterm Exam Duration + 1 10,5 10,5	Midterm	Exam Preparation)	1	10,5		10,5				
Final Exam (Final Exam Duration + Final Exam Preparation) 1 15,5		am (Final Fxam Duration -	1	15,5		15,5				
Sum: 102		•								
		•				Sum:	102			



ECTS Credits: 3

Past Achievements



