

## Objectives of the Course

The primary objective of this course is to equip students of the Finance/Public Finance Department with the competency to thoroughly analyze the tax implications of business activities and to develop effective tax planning strategies within the legal framework. It aims to provide comprehensive knowledge of the legislation concerning key business taxes, particularly Income Tax and Corporate Tax, as well as indirect taxes such as Value Added Tax (VAT). Students are expected to master the processes of determining commercial income, calculating the tax base, and applying exemptions and deductions from an academic and analytical perspective. Ultimately, the course intends for students to attain an expert level of understanding in proactive tax planning methodologies, enabling them to optimize the tax burden and add value to corporate financial decision-making.

## Course Contents

The course content aims to provide students with an academic and analytical framework regarding the taxation of businesses. Initially, the course examines the fundamental legal structure of the Turkish Tax System, taxation processes, and the impact of business legal structures (sole proprietorships and capital companies) on tax liabilities. Subsequently, it focuses on the legislation for the main types of taxes faced by businesses, Income Tax and Corporate Tax, detailed discussions cover the determination of commercial income, Non-Deductible Expenses (NDE), depreciation practices, and the impact of exemptions and deductions on the tax base. Within the scope of indirect taxes, the core principles of Value Added Tax (VAT), its deduction mechanism, and refund processes are explored; the critical segment of the course, Tax Planning, distinguishes between tax evasion and tax avoidance, concentrating on strategies for optimizing the tax burden within legal and ethical boundaries, the tax effects of financial decisions, and international taxation topics (Double Taxation Avoidance Treaties and Transfer Pricing), ultimately aiming to develop students' proactive tax management skills.

## Recommended or Required Reading

Vergi Planlaması Teori ve Uygulama Doç. Dr. Neslihan Coşkun Karadağ (Editör) 1. Baskı, Aralık 2020

## Planned Learning Activities and Teaching Methods

The course will be conducted using a blended pedagogical approach that integrates theoretical knowledge transfer with practical analysis. Teaching methods primarily involve the systematic delivery of fundamental tax legislation principles through academic lectures. Learning activities, on the other hand, will focus on developing students' analytical and problem-solving skills: practical exercises in preparing corporate tax returns and performing tax burden calculations will be conducted through case studies and real-life scenarios. Furthermore, class discussions, group projects, and presentations covering current changes in tax laws and legal precedents will reinforce students' critical thinking and in-depth comprehension of the subject matter. Assignments and research reports will be required to ensure students assimilate the course materials and establish conceptual links.

## Recommended Optional Programme Components

To enhance the academic depth and contemporary relevance of this course, other critical aspects recommended for integration into the curriculum include the detailed examination of ethical tax governance, which should cover the role of tax planning within the framework of Corporate Social Responsibility (CSR) and risk management in legal grey areas. Furthermore, in the context of the rapid digitalization of tax systems, the analysis of taxation of the digital economy, the latest updates to the BEPS (Base Erosion and Profit Shifting) project, and the potential impact of international regulations such as the Global Minimum Tax (Pillar Two) on Turkish businesses is essential. Finally, the use of Simulation-Based Learning methods is highly recommended to solidify students' theoretical knowledge, thereby improving their decision-making abilities in complex tax scenarios.

## Instructor's Assistants

absent

## Presentation Of Course

face to face

## Dersi Veren Öğretim Elemanları

Prof. Dr. Özgür Biyan

## Program Outcomes

1. To be able to evaluate, through an analytical approach, the basic legal framework of the Turkish Tax System, the types of taxes (Income/Corporate Tax, VAT), and the effect of business legal structures on tax liabilities.
2. To be able to apply the processes for accurate tax base determination and the mechanisms of exemption/deduction for commercial and corporate income, considering Non-Deductible Expenses (NDE).
3. To be able to develop proactive tax planning strategies by forecasting the impact of various financing, investment, and operational decisions on the company's total tax burden within the legal framework.
4. To be able to assess the tax consequences of cross-border transactions by comprehending the principles of international taxation, Double Taxation Avoidance Treaties, and Transfer Pricing regulations.
5. To be able to demonstrate competency in ensuring tax compliance and resolving potential tax disputes by following current developments in tax legislation, legal precedents, and concepts of ethical tax governance.

Weekly Contents

Order	PreparationInfo	Laboratory	TeachingMethods	Theoretical	Practise
1		Absent	theoretical explanation	Introduction and Fundamental Concepts	Absent
2	Reading	absent	theoretical explanation	Tax Law and Businesses	absent
3	reading	absent	theoretical explanation	Introduction to Tax Planning	absent
4	reading	absent	theoretical explanation	Income Tax for Sole Proprietorships I	absent
5	reading	absent	theoretical explanation	Income Tax for Sole Proprietorships II	absent
6	reading	absent	theoretical explanation	Corporate Tax for Capital Companies I	absent
7	reading	absent	theoretical explanation	Corporate Tax for Capital Companies II	absent
8	reading	absent	theoretical explanation	General Examination and Case Studies	absent
9	reading	absent	theoretical explanation	Value Added Tax (VAT) Applications	absent
10	reading	absent	theoretical explanation	Depreciation	absent
11	reading	absent	theoretical explanation	Tax Planning Strategies	absent
12	reading	absent	theoretical explanation	Tax Administration and Dispute Resolution	absent
13	reading	absent	theoretical explanation	International Taxation and Planning	absent
14	reading	absent	Theoretical Explanation	The Importance and Impact of Digitalization on Tax Planning	absent
15	reading	absent	Theoretical Explanation	General Evaluation and Discussions	absent

Workload

Activities	Number	PLEASE SELECT TWO DISTINCT LANGUAGES
Vize	1	1,00
Ödev	2	10,00
Final	1	1,00
Derse Katılım	15	3,00
Uygulama / Pratik	2	10,00
Ders Öncesi Bireysel Çalışma	14	1,00
Ara Sınav Hazırlık	1	10,00
Final Sınavı Hazırlık	1	30,00
Teorik Ders Anlatım	2	6,00

Assesments

Activities	Weight (%)
Final	60,00
Vize	30,00
Ödev	10,00

	P.O. 1	P.O. 2	P.O. 3	P.O. 4	P.O. 5	P.O. 6	P.O. 7	P.O. 8	P.O. 9	P.O. 10	P.O. 11	P.O. 12	P.O. 13	P.O. 14
L.O. 1	1	2	1			1		1	1	1	1			
L.O. 2	1	2	1			1		1	1	1	2			
L.O. 3	1	2				1		1	1	1	1			
L.O. 4	1	2	1			1		1	1	1	2			
L.O. 5	1	2				1		1	1	1	1			

Table :

- P.O. 1 :** Mali olayların ekonomik hayattaki önemini kavrayabilir.
- P.O. 2 :** Mali olayların temellerini kavrayabilme.
- P.O. 3 :** Türkiye'nin kamu maliyesi hakkında bilgi sahibi olabilir.
- P.O. 4 :** Bütçeleme konusunda bilgi sahibi olabilir.
- P.O. 5 :** Kamu harcamaları ile gelirleri arasında ilişki kurabilir.
- P.O. 6 :** Maliye politikasının amaçlarını öğrenebilir.
- P.O. 7 :** Maliye politikası araçlarını teorik olarak kullanmayı öğrenebilir.
- P.O. 8 :** Devletin ekonomik hayattaki faaliyetlerini öğrenebilir.
- P.O. 9 :** Vergilendirme ile ekonomi arasında ilişki kurabilir.
- P.O. 10 :** Kamu maliyesi alanında donanımlarını güçlendirebilirler.
- P.O. 11 :** Mali olayların çeşitli yönlerini analiz edebilir.
- P.O. 12 :** Yabancı dili geliştirebilir.
- P.O. 13 :** Genel kültür düzeyi yeterli olabilir.
- P.O. 14 :** Kamu maliyesi alanına ilişkin bilgileri değerlendirir.
- L.O. 1 :** Türk Vergi Sistemi'nin temel yasal çerçevesini, vergi türlerini (Gelir/Kurumlar Vergisi, KDV) ve işletmelerin hukuki yapılarının vergisel yükümlülüklerine etkisini analitik bir yaklaşımla değerlendirebilme.
- L.O. 2 :** İşletmelerin ticari kazanç ve kurum kazancını, Kanunen Kabul Edilmeyen Giderleri (KKEG) dikkate alarak, doğru vergi matrahı tespiti süreçlerini ve istisna/indirim mekanizmalarını uygulayabilme.
- L.O. 3 :** Yasal düzenlemeler çerçevesinde, farklı finansman, yatırım ve operasyonel kararların işletmenin toplam vergi yükü üzerindeki etkisini öngörerek proaktif vergi planlaması stratejileri geliştirebilme.
- L.O. 4 :** Uluslararası vergilendirme ilkelerini, Çifte Vergilendirmeyi Önleme Anlaşmalarını ve Transfer Fiyatlandırması düzenlemelerini kavrayarak, sınır ötesi işlemlerin vergisel sonuçlarını değerlendirebilme.
- L.O. 5 :** Vergi mevzuatındaki güncel gelişmeleri, hukuki içtihatları ve etik vergi yönetimi kavramlarını takip ederek, vergi uyumunu sağlamada ve olası vergi uyumsuzluklarını çözmede yetkinlik gösterebilme.