GRADUATE COURSE DETAILS

Course Title: Tax Planning in Businesses	**Code :**	**Faculty:Economics and Administrative Sciences Faculty** **Department: International Trade and Logistics**

Education and Teaching Methods							**Credits**	
Lecture	**Application**	**Lab.**	**Project/ Field Study**	**Homework**	**Other**	**Total**	**Credit T+A+L=Credit**	**ECTS**
3						3		3

Semester	Autumn/Spring	**Language**	Turkish/English

Course Type	Basic Scientific ☐	Scientific ☐	Technical Elective ☐	Social Elective ☒

Course Objectives	To establish the micro and macro effects of tax planning that businesses apply to reduce tax burdens
Learning Outcomes and Competencies	To make it clear that tax planning is a liability related to taxpayers, unlike other practices that reduce tax burden. Taxpayers who make tax planning are given strategies that will enable them to reduce their tax burdens in accordance with the law.
Textbooks and /or References	

ASSESSMENT CRITERIA

Theoretical Courses			**Project Course and Graduation Study**		
	If any, mark as (X)	**Percent (%)**		**If any, mark as (X)**	**Percent (%)**
Midterm Exams	X	40	Midterm Exams		
Quizzes			Midterm Controls		
Homework			Term Paper		
Term Paper, Project Reports, etc.			Oral Examination		
Laboratory Work			Final Exam		
Final Exam	X	60	Other		
Other					

Week	**Subjects**
1	The concept of tax planning
2	Micro and macro tax planning
3	The Situations that require tax planning
4	Comparison of tax planning and alternatives
5	Advantages of tax planning
6	Tax planning methods
7	National subland tax planning 1
8	National subland tax planning 2
9	Tax Planning in Corporate Tax 2
10	Tax Planning in Corporate Tax 2
11	Tax Planning in Institutional Taxation 1
12	Tax Planning in Institutional Taxation 2
13	Free Zones and Tax Planning
14	Transfer pricing and tax planning
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