



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Law							
Course Code		YY209		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	2	Workload	51 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		With this course, the student, the basic concepts of tax, non-resident taxation process and the duration of rights and duties, conflicts and their solutions in its ability to understand and follow the tax debt and penalties, as well as operations intended to review the structure of the tax administration.							
Course Content		Basic Principles of Tax Law, Basic Concepts of Operations of Tax and Taxation, Administration and Duties of Tax, Tax Crimes and Penalties.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Ins. Kadriye BİLİR							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	Nurettin Bilici, Vergi Hukuku, Seçkin, 2012.
2	D.Şenyüz, M.Yüce, A.Gerçek, Vergi Hukuku, Ekin Yayınevi, 2012.

Week	Weekly Detailed Course Contents	
1	Theoretical	General remarks on the theory of tax
	Preparation Work	Related chapters in the course book
2	Theoretical	Tax law, the scope and location of the legal system
	Preparation Work	Related chapters in the course book
3	Theoretical	Relationship with other branches of law tax law, tax law resources
	Preparation Work	Related chapters in the course book
4	Theoretical	Tax Administration, Taxpayer, Tax Management
	Preparation Work	Related chapters in the course book
5	Theoretical	Taxable event and the tax imposition
	Preparation Work	Related chapters in the course book
6	Theoretical	Tax notification, assessment, collection
	Preparation Work	Related chapters in the course book
7	Theoretical	liabilities of taxpayers and tax audit
	Preparation Work	Related chapters in the course book
8	Theoretical	Time periods in tax law
	Preparation Work	Related chapters in the course book
9	Intermediate Exam	Midterm exam
10	Theoretical	Tax crime and penalties I
	Preparation Work	Related chapters in the course book
11	Theoretical	Tax crime and penalties II
	Preparation Work	Related chapters in the course book
12	Theoretical	Tax receivables
	Preparation Work	Related chapters in the course book
13	Theoretical	Limitations period, reconciliation and correction of errors
	Preparation Work	Related chapters in the course book
14	Theoretical	Tax disputes and solutions
	Preparation Work	Related chapters in the course book



15	Final Exam	Final exam
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Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	2	42
Midterm Examination	1	4	0.5	4.5
Final Examination	1	4	1	5
Total Workload (Hours)				51
[Total Workload (Hours) / 25*] = ECTS				2

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Explain the scope of the legal system in place of tax system.
2	knows Tax Payers and duties, the differences between the taxpayer and tax withholder.
3	Explain the subject of taxes, levied forms and taxation process, and the duration of the tax law.
4	Learn about the structure of the tax administration and the importance and necessity of tax audit.
5	Have knowledge about tax crimes and penalties, tax disputes and remedies.

Programme Outcomes (Business Administration Management)

1	Use the economical information obtained in micro and macro scale, in their occupational lives.
2	Use information and communication technologies at the level required by their field.
3	Manage business finance, analyze business financial situation, and solve financial problems.
4	Gain management skill by managing and enhancing human resource effectively in accordance with business aims
5	Understand production and marketing functions as a whole, have proficiency in applying new production and marketing techniques.
6	Have proficiency in calculating cost, making entry, preparing and interpreting financial statements
7	Have proficiency in using business management function and applying and following new management techniques
8	Have proficiency for performing legal responsibilities of business, following and applying legislation
9	Have proficiency in following and applying vocational current and economic developments in national and international area.
10	Take responsibilities as a team member when dealing with issues and problems encountered in practice
11	Have the ability to use the computer and the required packaged software
12	Have the professional ethics in business life and business relations

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4
P1	3	2	1	1
P2	1	1	1	1
P3	1	2	2	2
P4	1	1	1	1
P5	1	1	1	1
P6	1	2	1	1
P7	1	2	1	1
P8	1	1	1	1
P9	1	3	1	1
P10	1	1	1	1
P11	1	1	1	1
P12	2	4	1	3

