



## 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 (Local Authorities)	
1	They can be informed in the filed of management and follow up improvements in Turkey and the world in the field of local government.
2	They have qualification of solving problems in the local level with following economic and social events up.
3	They will have basic theoretical knowledge to comment with following Turkeys' and The Worlds' current political problems up.
4	They will gain the ability of research independently and presenting in the field of Local Government with have basic information about research methods.
5	They will understand the relevant legal texts, interpret, and set up the relationship problems
6	They will informed about constitution, fundamental rights and freedom, civil service law, public law legislation and professional ethic.
7	They will use information technologies, documents management, archiving and reporting.

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High						
	L1	L2	L3	L4	L5	
P1	3	3	3	4	4	
P2	4	4	4	4	4	
P3	2	2	2	2	3	
P4	2	2	2	2	2	
P5	4	4	4	4	4	
P6	4	4	4	4	4	
P7	2	2	2	2	2	

