



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Law							
Course Code		İDT259		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 (<i>Hours</i>)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		To teach tax regulations and legislations in Türkiye. To provide information about tax law at national and international level.							
Course Content		Place of tax law in legal system, sources of tax law, basic concepts of taxation, process of taxation, taxation operatins, tax misdemeanors, offences and their penalties, law of enforcement and taxation							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case Study					
Name of Lecturer(s)		Ins. Fazilet KÖMÜRCÜLER							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Vergi Hukuku: Erdoğan ÖNER, Seçkin Yayıncılık
2	Vergi Hukuku: Nurettin BİLİCİ, Savaş Yayınevi
3	Vergi Hukuku: Osman PEHLİVAN, Celepler Matbaacılık

Week	Weekly Detailed Course Contents	
1	Theoretical	An overview of tax law. The place and importance of tax law in legal system.
2	Theoretical	Parts of tax law and its sources. Implementation of tax code.
3	Theoretical	Process of taxation and basic concepts of taxation
4	Theoretical	Basic concepts of taxation
5	Theoretical	Obligations and rights of a tax payer
6	Theoretical	Obligations and rights of a tax payer
7	Theoretical	Tax auditing
8	Theoretical	Duration in tax law
9	Theoretical	Operations in taxation
10	Theoretical	Operations in taxation. Expiry of tax debt.
11	Theoretical	Tax misdemeanors and their penalties
12	Theoretical	Tax offences and their penalties
13	Theoretical	Securing tax lien
14	Theoretical	To collect tax claim by force. Solving tax disputes

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	2	28
Assignment	1	0	30	30
Reading	1	0	36	36
Midterm Examination	1	0	2	2
Final Examination	1	0	4	4
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	To understand the subject, place and sources of tax law.
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2	To define the basic concepts about the implementation of tax law in terms of meaning, time and place, also to make an analysis in this context
3	To understand the obligations and rights of a tax payer.
4	To be able to explain the tax offences and their penalties.
5	To evaluate the tax disputes and their solutions.

Programme Outcomes (Foreign Trade)

1	Economics, business law, labor and social security law, business, accounting, and describe the basic concepts of international trade
2	Of delivery and payment to foreign trade, foreign trade transactions and edit documents used
3	Mathematical operations to commercial
4	Grasp of the Turkish bank-exchange regulations, to prepare documents that are used in these processes, business correspondence, make
5	Turkey customs legislation to the foundation, to prepare the documents and customs procedures to follow
6	Turkey export import regulations, the basic concepts of logistics, know the rules of international transport and prepare the documents necessary, carry out e-commerce transactions
7	Foreign trade operations in computer and be able to use a foreign language, foreign trade transactions
8	Grasp and analyze methods of financing foreign trade, foreign trade transactions in free zones to
9	To international marketing strategies, recognizing the risks of international trade, international monetary and capital markets to analyze the relationships
10	Understand the importance of quality and standardization in foreign trade, foreign trade transactions and tax practices to insure
11	Account for foreign trade and foreign exchange transactions
12	Turkey's economy and economic crisis of the world economy and to understand the developments in the EU - Turkey relations to follow, to recognize the international economic and financial organizations
13	Win the adequacy of research, professional ethics, to grasp, to know the methods of commercial correspondence
14	Atatürk's principles and reforms
15	Accordance with the rules To know writing and speaking of the Turkish language, to know the types literary texts, and spoken expression

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

	L1	L2
P1	4	4

