



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Law							
Course Code		LOJ257		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	75 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		To provide information which contributes an understanding of tax law in terms of national and international level.							
Course Content		Place of tax law in legal system, sources of tax law, taxpayer and withholder, tax management, taxation process, tax audit, tax offense and tax penalty							
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	21	21
Reading	1	0	20	20
Midterm Examination	1	1	1	2
Final Examination	1	3	1	4
Total Workload (Hours)				75
[Total Workload (Hours) / 25*] = ECTS				3

\*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 (Logistics)

1	Understanding of the basics needed for the mobility of production and consumption ware
2	Give storage and inventory management decisions
3	To decide about types of transportation and handling equipment to be used to decide
4	Logistics information systems take advantage of the process of realization of activities
5	Be the judge national and international legislation regulating the field of logistics
6	Administration, management and marketing topic about give an idea
7	To be sensitive to the requirements of professional ethics
8	Provide an idea about the the national and international transport policies
9	To have written and spoken communication skills
10	Living in society and to understand the world

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

	L1	L2	L3	L4
P5	2	2	2	2
P8	1	1	1	1

