



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Law							
Course Code		DTS259		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		The aim of course is to teach the fundamental rules during the implementation of taxes. After-tax related to legal education is to provide basic knowledge to solve problems.							
Course Content		Basic Principles of tax law, tax law sources taxpayers and tax liability, Tax Administration, Tax Operations; taxpayer tasks; Taxpayers' rights; Times; Termination of Tax Liability, Tax receivables to be secured, tax audit, tax offenses and penalties; tax Disputes							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)									

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Vergi Hukuku, Osman Pehlivan, Murathan Yayınları, Trabzon, 2011.
2	Vergi Uygulamaları, Z. Ergülen, G. Heper, Anadolu Üni. Yayınları, Eskişehir, 2000.

Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction and historical development, resources and reviews of tax law
2	Theoretical	taxation
3	Theoretical	Tax Paper
4	Theoretical	Rights and Obligations of taxpayers
5	Theoretical	Taxation procedures I
6	Theoretical	Taxation procedures II
7	Theoretical	Safeguarding Tax Demand
8	Theoretical	Termination of Tax Liability
9	Theoretical	Termination of Tax Liability
10	Theoretical	Tax offenses and penalties
11	Theoretical	Tax offenses and penalties
12	Theoretical	Tax offenses and penalties
13	Theoretical	Tax Disputes
14	Theoretical	Tax Disputes

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	2	56
Assignment	5	4	0	20
Midterm Examination	1	11	1	12
Final Examination	1	11	1	12
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = ECTS				4

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Tem to understand the principles of tax law
2	Taxation learn operations



3	To understand the resolution of tax disputes
4	To be able to explain the execution process in tax law.
5	Explain the scope of international tax law

Programme Outcomes (Foreign Trade)

1	To describe the basic concepts of economics, business law, labor and social security law, business, accounting and foreign trade.
2	To know the terms of delivery and payment in foreign trade; to regulate documents used in foreign trade transactions.
3	To understand Turkish foreign exchange regulations, to prepare documents used in these processes, and to make business correspondence.
4	To have a knowledge of Turkish customs legislation, and organize related documents
5	To know Turkish foreign trade legislation, main concepts regarding to logistics, international transporting rules and preparing necessary documents, performing e-trade transactions.
6	Making foreign trade transactions with computer and utilize from a foreign language in foreign trade transactions.
7	To be aware of Business Law, Job Security, environmental protection and quality concepts.
8	To understand and analyze the methods of financing foreign trade, and to know the foreign trade transactions in free zones.
9	To know the international marketing strategies, to recognize the risks of international trade, to analyze international monetary relations and capital markets.
10	To understand the importance of quality and standardization in foreign trade, and to know insurance operations and tax practices in foreign trade.
11	Accounting the transactions as to foreign trade and foreign exchange.
12	Ability to use the methods and techniques of career planning and discussing the effects of character traits on career preferences.

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	1		1	1
P2	3	1			
P3	3	1			
P4	4	2			
P5	4	2			
P9					2
P10	5	5	5		

