AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title		Tax law I					
Course Code		MLİ102		Couse Level	Short Cycle (Associate's Degree)		
ECTS Credit	4	Workload	100 *(Hours)*	Theory	3	Practice	0	Laboratory	0

Objectives of the Course	Explaining the basic tax legislation in Turkey. To gain the necessary knowledge and equipment in all public exams they will take to gain profession in the field of finance after license. To make them understand the importance of the tax law I course. To provide students with basic tax awareness with the Council of State Decisions and current examples of tax practice.
Course Content	Taxation structure, classification, concepts related to taxation and tax law: Tax administration, tax liability, tax rate, tax tariff, tax return, tax base, tax law, tax burden, tax disputes, tax cuts, tax exemption, tax avoidance, tax evasion.
Work Placement	N/A
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Case Study, Individual Study
Name of Lecturer(s)	Ins. Özgül SARILI, Ins. Sabiha KEMİKSİZOĞLU, Ins. Sait PAŞA

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Türk Vergi Hukuku, Prof.Dr. Mustafa Ali SARILI, 2020
2	Vergi Hukuku, Prof. Dr. Doğan ŞENYÜZ, Prof. Dr. Mehmet YÜCE, Prof. Dr.Adnan GERÇEK.2020
3	Tax Procedure Law, Ministry of Treasury and Finance General Communiqués, Regulations, Regulations and Circulars.

Week	Weekly Detailed Course Contents	
1	Theoretical	General explanations about tax law, the concept of law, definition of tax law, its scope, subject and purpose. The place and importance of tax law in the legal system, Relationship of tax law with other branches of law, Relationship of tax law with public law branches.
2	Theoretical	Sources of Turkish tax law The main sources of Turkish tax law
3	Theoretical	Sources of Turkish tax law Auxiliary sources of Turkish tax law
4	Theoretical	Application of tax laws Application of tax laws in terms of location Application of tax laws in terms of time
5	Theoretical	Application of tax laws in terms of meaning Types of interpretation, methods of interpretation, features of interpretation in Turkish tax law
6	Theoretical	Application of tax laws in terms of meaning Comment methods, features of the comment
7	Theoretical	Basic concepts and issues related to taxation Subject of tax, taxpayer, exemption, exemption, tax-giving event, tax payer, representation
8	Theoretical	Midterm Exam
9	Theoretical	General Evaluation
10	Theoretical	Legal nature of tax liability Parties in tax liability, rights and competencies of taxpayers, liability of taxpayers' legal representatives, liability situations within the scope of tax procedure law Liability conditions included in other laws,
11	Theoretical	Taxpayer assignments Assignments related to the notification, Homework related to the document layout
12	Theoretical	Duties related to bookkeeping, Duties related to giving declarations, duties related to book keeping, duties related to keeping a plate, taxpayer's rights
13	Theoretical	Revenue administration in Turkey The concept of revenue administration and tax administration, the duties and organizational structure of the Ministry of Finance, the organizational structure of the RA
14	Theoretical	Tax inspections in Turkey The concept of control, ways to audit, ways to collect information
15	Theoretical	Control routes, Ways to collect information
16	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	2	42
Midterm Examination	1	7	7	14
Final Examination	1	14	30	44
			Total Workload (Hours)	100
			[Total Workload (Hours) / 25*] = **ECTS**	4

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Understanding the issue of tax law and the place and the sources of tax law.
2	To explain the basic concepts and features of the taxMükellefin hak ve ödevlerini değerlendirebilme
3	Distinguishing characteristics of the process and in the process of transactions of taxation
4	Interpret the fields of the sub-branches of tax law
5	Interpret the fields of the sub-branches of tax law

Programme Outcomes *(Business Administration Management)*

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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	2	2	2	2	2
P2	1	1	1	1	1
P3	1	1	1	1	1
P4	4	4	4	4	4
P5	4	4	4	4	4
P6	4	4	4	4	4
P7	1	1	1	1	1
P8	3	3	3	3	3
P9	4	4	4	4	4
P10	1	1	1	1	1