



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Law							
Course Code		ECO322		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	6	Workload	150 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		To be able to understand judiciary structure of taxing, to be able to realize taxation operations detailed from the beginning to the end of the tax debt and to be able to solve and evaluate the problems that about tax applications.							
Course Content		Resources of Tax Law, Commentation in Tax Law, Time Schedules in Tax Law and Obligations of Taxpayers, Tax Criminal Law.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study					
Name of Lecturer(s)									

### Prerequisites & Co-requisites

ECTS Requisite	85
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### Assessment Methods and Criteria

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

### Recommended or Required Reading

1	Osman PEHLİVAN, Vergi Hukuku, Trabzon, 2015.
2	Erdoğan ÖNER, Vergi Hukuku, 5. Baskı, 2015.

Week	Weekly Detailed Course Contents	
1	Theoretical	Resources of Tax Law
2	Theoretical	Implementation of Tax Law
3	Theoretical	Commentation in Tax Law
4	Theoretical	Obligation of Tax
5	Theoretical	Operations of Taxation
6	Theoretical	Control Ways of Tax Administration on Taxpayers
7	Theoretical	Time Schedules in Tax Law and Obligations of Taxpayers
8	Intermediate Exam	Midterm Examination
9	Theoretical	Completion of Tax Debt
10	Theoretical	Tax Criminal Law
11	Theoretical	Public Administration Law
12	Theoretical	The Solution Ways of Tax Problems at Administrative Stage
13	Theoretical	Tax Justice Law
14	Theoretical	General Repetition and Practices
15	Theoretical	General Examination
16	Final Exam	Final Examination
17	Final Exam	Final Examination

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	0	3	42
Reading	14	0	2	28
Individual Work	14	0	3	42
Midterm Examination	1	15	1	16



Final Examination	1	21	1	22
Total Workload (Hours)				150
[Total Workload (Hours) / 25*] = ECTS				6
*25 hour workload is accepted as 1 ECTS				

### Learning Outcomes

1	Knows the concepts related tax law.
2	Performs and comprehends different applications of tax law.
3	Explains tax penalties and performs applications.
4	Has informations about process of tax judgement.
5	Evaluates tax administration and its applications.

### Programme Outcomes (Economics)

1	It defines and evaluates the basic economic concepts, theories, and methods.
2	It offers a basic level of policy proposals towards current economic problems.
3	It analyzes in the context of economic and social events in a historical perspective.
4	It explains the role of economic actors (such as government, company, or household) in the economy.
5	It follows national and international economic indicators and developments and it uses economic knowledge and methods in different areas.
6	It provides methods, tools and techniques necessary for the modelling and analysis of economic data and evaluates outcomes accordingly.
7	It defines economic systems, decision-making, policies and problems and it provides feedback about them.
8	It benefits from other disciplines that contribute to economic basis and holds a basic knowledge of these disciplines.
9	It explains and comments on economic growth, development and productivity problems on basic grounds.
10	It provides sufficient know-how in sub-branches such as public economics, industry, agriculture, environment and natural resources, labor, knowledge and ownership of the economy, international finance, money, in political economy and econometrics.
11	It defines and evaluates the concept of business on basic grounds.
12	It provides a sufficient level of legal know-how that may be demanded from high skill labor in both public and private sectors.
13	It defines the role of innovation, creativity and technology in the dynamic global economy.
14	It shows skills that will be useful for future employment opportunities and the working environment.
15	It considers science as a rational individual with professional and ethical responsibility.

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

	L1	L2	L3	L4	L5
P2	3	3	3	3	3
P8	4	4	4	4	4
P12	4	4	4	4	4
P13	1	1	1	1	1

