



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Constitutional Framework of Taxation							
Course Code		MHY530		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	125 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Accordingly, principles such as; legality in taxation, equality and ability to pay taxes are evaluated through the decisions of the Turkish Constitutional Court. .							
Course Content		It is concerned with the constitutional limits of the taxing power. Accordingly, principles such as; legality in taxation, equality and ability to pay taxes are evaluated through the decisions of the Turkish Constitutional Court. .							
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	60

### Recommended or Required Reading

1	Mualla ÖNCEL, Ahmet Kumrulu, Nami ÇAĞAN(2010), Vergi Hukuku, Turhan Kitabevi, Ankara
2	Gülşen Güneş (2008), Verginin Yasallığı İlkesi, On iki levha, İstanbul
3	Halil Nadaroğlu (1989), Kamu Maliyesi teorisi, Beta, İstanbul

Week	Weekly Detailed Course Contents	
1	Theoretical	Taxation authority
2	Theoretical	1921 and 1924 Constitutions related to tax provisions
3	Theoretical	1961 Constitution, the provisions related to taxation
4	Theoretical	1982 Constitution, the provisions related to taxation
5	Theoretical	Tax-related provisions in the 1982 Constitution, principles of taxation
6	Theoretical	Taxation and its limits in terms of constitutional principles
7	Theoretical	Economic financial and social Principles of Taxation
8	Intermediate Exam	Mid-term Exam
9	Theoretical	Legality of Tax Policy
10	Theoretical	Legality of taxes based on the principle of examination of the Constitutional Court Decisions
11	Theoretical	Legality of Tax Policy Organization and Reconciliation
12	Theoretical	Examination of the financial power of the principle of taxation according to the Constitutional Court Decisions
13	Theoretical	The tax provisions of the EU countries in comparison with Turkey
14	Theoretical	Problems and proposals for the Turkish tax system
15	Theoretical	General Assessment



16	Final Exam	Final Exam
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**Workload Calculation**

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Midterm Examination	1	10	1	11
Final Examination	1	14	2	16
Total Workload (Hours)				125
[Total Workload (Hours) / 25*] = ECTS				5

\*25 hour workload is accepted as 1 ECTS

**Learning Outcomes**

1	Students will comprehend and evaluate the limits of constitutional authority to tax
2	Students understand and evaluate the principles of taxation.
3	The student evaluates the tax practices in accordance with general principles
4	Students grasp the constitutional foundations of Taxation, the tax problems in our country makes on the assessments and analysis
5	Students understand the tax issues. Comparing the practices of contemporary tax systems makes evaluation

**Programme Outcomes (Public Finance and Tax Applications Masters)**

1	To be able to learn the basic concepts in economic and public finance theories, and learn to correlate with basic economic problems and ratiocination
2	To be able to gain a basic knowledge of public finance, fiscal policy, government budgeting, tax theory and practice
3	To be able to comment and evaluate about public expenditure usages, public revenues and public borrowing
4	To be able to evaluate and analyze economic data with regard to fiscal policy usage
5	To be able to gain knowledge particularly in the areas of professional expertise in the public sector, public and private sector needs for the areas of economics, finance, law, accounting, tax, business knowledge
6	To be able to follow practical and theoretical innovations in the field of Finance, at a national and international level
7	To be able to offer and share alternative solutions in the field of public finance with awareness for lifelong learning and critical thinking
8	To be able to present opinions as to current issues in public finance, to enhance them as well as to use them in interpreting events
9	To able to share theoretical and practical knowledge in the field of public finance and translate them into teamwork activities

**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	4	4	3	5	4
P2	4	4	4	2	3
P3	4	3	4	4	3
P4	3	3	4	4	3
P5	3	5	4	4	5
P6	3	4	4	4	5
P7	3	4	4	4	4
P8	3	4	3	4	4
P9	3	4	5	4	4

