



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Audit in Business							
Course Code		MHY531		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		Introduction to foreign trade, basic concepts, patterns of delivery, patterns of payment, foreign exchange transactions and its accounting, import and export transactions and its accounting are going to examine.							
Course Content		Tax Audit: description, purpose, kinds and technics.							
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	Türk Vergi Kanunları
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Week	Weekly Detailed Course Contents	
1	Theoretical	Tax Audit: description, purpose, kinds and technics.
2	Theoretical	Auditing of current assets, auditing of liquid assets.
3	Theoretical	Auditing of securities.
4	Theoretical	Auditing of trade receivables.
5	Theoretical	Auditing of other receivables.
6	Theoretical	Auditing of inventories.
7	Theoretical	Auditing of accounts of construction firms.
8	Intermediate Exam	Midterm Exam
9	Theoretical	Auditing of expense relating to future Periods and income accruals.
10	Theoretical	Auditing of other current assets.
11	Theoretical	Auditing of fixed assets.
12	Theoretical	Auditing of current liabilities.
13	Theoretical	Auditing of long term liabilities.
14	Theoretical	Auditing of equity capitals.
15	Theoretical	Auditing of income statement.
16	Final Exam	Final Exam

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	To activate the accounting audit learnings by tax audit.
2	To get how to examine the income statement with tax approach.



3	To get how to examine the balance sheet with tax approach.
4	To get to back up his accountant identity with tax regulations.
5	To get to integrate the tax concept to the accounting concept.

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

