



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Judicial System							
Course Code		MHY533		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		Providing and understanding of the situation which Turkey's tax disputes and tax jurisdiction, gaining to knowledge and skills on this issue, to gain the ability to interpret about Tax Judgement System and tax dispute recourse of judicial remedy							
Course Content		The qualification and characteristics of tax disputes, administrative remedies, introduction to procedural law and branches of Turkish legal system, the structure of tax judiciary, functions and principles, the tax case, proof and evidence, the legal remedies							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Prof. Hakan ARSLANER							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading

1	Mehmet Yüce, Türk Vergi Yargısı, Bursa: Ekin Yayınevi, 2012
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Week	Weekly Detailed Course Contents	
1	Theoretical	Turkish Justice System: Concept of judgement, judicial organ and function; Justice System in Turkey
2	Theoretical	The main principles about judgement; the prevailing principles of tax lawsuit
3	Theoretical	Conception, scope and function of tax judgment and development in Turkey
4	Theoretical	Peaceful solution of tax disputes and followed process
5	Theoretical	Subject and scope of tax judgment, administrative procedures and administrative sanctions, judicial review
6	Theoretical	Subject and scope of tax case; sides in tax lawsuit; task and authorization in law court;
7	Theoretical	Opening the tax law suit; petition of law suit; the results of the opening tax case
8	Intermediate Exam	MIDTERM EXAM
9	Theoretical	Cezalarda İndirim
10	Theoretical	Tax trial duly Principles
11	Theoretical	Tax Due Process
12	Theoretical	Tax Due Process
13	Theoretical	Tax Due Process
14	Theoretical	Conclusion of Tax Cases
15	Theoretical	Conclusion of Tax Cases
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 be able to explain of basic properties and lawsuit's concept of Turkish Justice System;
2	To be able to evaluate of judicial organ's duties;
3	To be able to explain and analyze of tax lawsuit process;
4	To be able to explain and analyze of tax lawsuit process;
5	To be able to explain and compare with ordinary and extraordinary law ways;
6	To be able to determine and calculate the deadlines of the tax judgement ;
7	To be able to evaluate of argument and evidence system in tax judgment;

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	L6	L7
P1	3	4	5	3	4	3	3
P2	3	4	5	3	5	3	3
P3	3	4	4	3	5	3	5
P4	3	5	4	3	3	3	5
P5	3	5	4	3	3	3	4
P6	3	5	3	5	3	4	4
P7	3	5	3	5	3	4	4
P8	3	4	3	4	3	4	4
P9	3	4	3	4	3	4	4

