



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Dispute Resolution Methods							
Course Code		MHY517		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		The purpose of this course is to examine the tax disputes and their resolution process							
Course Content		General information about taxes and tax administration; description of the tax dispute and source of the administrative act; administrative remedies used to solve tax disputes and functioning; methods for the resolution of tax disputes judicial systems							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Individual Study					
Name of Lecturer(s)									

Assessment Methods and Criteria

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

Recommended or Required Reading

1	ÖNCEL-KUMRULU-ÇAĞAN, Tax Law, 21.Bsk, Ankara 2012.
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Week	Weekly Detailed Course Contents	
1	Theoretical	Meeting and introduction. Judicial control systems applied to certain transactions tax law compliance . Adopted the system in our country .
2	Theoretical	Administrative settlement of tax disputes . the applications, the impact on the right to sue
3	Theoretical	Administrative settlement of tax disputes . the applications, the impact on the right to sue
4	Theoretical	Administrative cases focusing on tax disputes , the existence of a separate tax case. Composition and duties of the administrative judicial authorities in charge of tax disputes solution
5	Theoretical	Administrative cases focusing on tax disputes , the existence of a separate tax case. Composition and duties of the administrative judicial authorities in charge of tax disputes solution
6	Theoretical	The scope of audits carried out by the judgment of the tax law of its own rules of civil procedure and administrative boundaries .
7	Theoretical	Focusing on tax disputes the parties to the administrative proceedings . duration of proceedings Opening of the case . The main results of the effect of the opening of the case and the collection of revenues .
8	Intermediate Exam	Mid-term Exam
9	Theoretical	Focusing on the examination of tax disputes and adjudicate administrative cases . Tax judgment evidence and the burden of proof .
10	Theoretical	The results of the decisions made in resolving tax and legal remedies
11	Theoretical	Compliance with the relevant regulatory control of taxation law, administrative procedures , and examples of border control.
12	Theoretical	Compliance with the relevant regulatory control of taxation law, administrative procedures , and examples of border control.
13	Theoretical	Customs duty factual disputes related to the collection properties.
14	Theoretical	Presentations
15	Theoretical	General Evaluation
16	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84
Individual Work	5	2	2	20
Midterm Examination	1	8	1	9



Final Examination	1	10	2	12
Total Workload (Hours)				125
[Total Workload (Hours) / 25*] = ECTS				5
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Determine the flaws of the taxation system and criticize it
2	Give examples to the administrative transactions
3	Implement the administrative procedures in order to solve the tax disputes
4	Gain the ability to solve tax disputes through judicial methods
5	Improve themselves in the fields of dispute resolutions

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

