



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Law							
Course Code		MYL550		Couese Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	130 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The course provides a general approach about; basic concepts, institutions and main taxes of Turkish Tax Law and administrative or judgmental resolution ways of disputes							
Course Content		The main titles of this lesson is indicated briefly as follows; The subject, context and sources of tax law, Constitutional Periods in tax law, The organisation of tax administration, Tax offenses and penalties, tax disputes and tax proceeding law.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Lec. Demet AKDENİZ							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Genel Vergi Hukuku, Yusuf Karakoç, Ankara:Yetkin Yayınları, 2017
---	--

Week	Weekly Detailed Course Contents	
1	Theoretical	General information about the course
2	Theoretical	Sources of tax law
3	Theoretical	Implementation of tax laws
4	Theoretical	Comments in tax law
5	Theoretical	Parties of tax
6	Theoretical	Process of taxation
7	Theoretical	Obligations of taxpayer, supervision and durations
8	Theoretical	Midterm Exams
9	Theoretical	Taxpayer audit paths
10	Theoretical	termination of tax liability
11	Theoretical	Tax misdemeanors, crimes and penalties
12	Theoretical	Protection of tax claim
13	Theoretical	administrative solution of tax disputes
14	Theoretical	Tax Litigation
15	Theoretical	Review of semester
16	Final Exam	Final Exams

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Midterm Examination	1	10	1	11
Final Examination	1	20	1	21
Total Workload (Hours)				130
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	to be able to inform about the procedures and process of taxation.
2	to be able to understand the rights and obligations of tax payers.



3	to be able to understand tax offenses and penalties, compare with criminal law and establish a contact with current life.
4	to be able to learn the systematic about enforcement of taxes and compare with the other enforcement systems.
5	to be able to inform about the administrative and judgmental resolution ways of disputes.

Programme Outcomes (Finance Master)

1	Analyze the functioning of modern public finance
2	Identify the types of public needs and the mechanisms of their financing
3	This course provides both theoretical and empirical background in the area of current fiscal issues, especially in Turkey.
4	Analysing the advanced macro economic issues on a basis of mathematics and develop the ability of students
5	To have knowledge on procedures of taxes

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	4	4	5
P2	4	5	4	4	5
P3	4	5	4	4	5
P4	4	5	4	4	5
P5	4	5	4	4	5

