



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Criminal and Jurisdiction Law							
Course Code		MYL604		Couse Level		Third Cycle (Doctorate Degree)			
ECTS Credit	5	Workload	130 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The purpose of the course is to teach the regulations which take place at positive law concerning tax crime and punishment and to inform the students about the actions to be taken as individual and societal in the sense of placing the awareness of tax pay.							
Course Content		At the course of tax criminal law, the topics such as the elements, determination, pursuance and the trial of tax crimes concerning the the terms which take part in tax procedural law and anti-smuggling law and customs law are all being discussed. Within this framework, this course aims at improving the datum of bachelor s degree, and also guiding the students, who have graduated from law faculty with bachelors degree and want to do academic study and search, on theory and practice.							
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	KARAKOÇ, Yusuf; Genel Vergi Hukuku, 5. Bası, (Yetkin Yayınları), Ankara 2016
2	ŞENYÜZ, Doğan; Vergi Ceza Hukuku, 4.Bası, (Ekin Yayınları), Bursa 2015

Week	Weekly Detailed Course Contents	
1	Theoretical	General information about the purpose and content of the course
2	Theoretical	Qualified of tax penalization and type of tax crime and penalization
3	Theoretical	Constitutional fundamentals of tax criminal law
4	Theoretical	loss of tax as a Misdemeanour
5	Theoretical	issue and/or use an invoice in the nylon in terms of tax evasion offense
6	Theoretical	Account and accounting fraud in terms of tax evasion offense
7	Theoretical	Violation of secrecy of taxes a crime
8	Intermediate Exam	Midterm Exam
9	Theoretical	General rules related to tax crime and penalization
10	Theoretical	Responsibility to tax crime
11	Theoretical	Eliminate the causes of tax delinquency remove the causes of tax penalties
12	Theoretical	Tax crime in the anti-smuggling law
13	Theoretical	Tax crime in the customs law
14	Theoretical	Effect of tax courts and criminal courts decisions to each other evaluation of tax penalties of the european court of human rights
15	Theoretical	Judgement in tax crime
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	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 explain tax offenses and fines content
2	to be able to locate of tax offenses and penalties on tax legislation in the whole
3	to be able to interpreting academic level information about tax offenses and penalties through effect of commercial life
4	to be able to discuss principles and procedures of dispute related to tax penalties.
5	to be able to examine tax crimes and penalties in selected countries

Programme Outcomes (Finance Doctorate)

1	Analyze the functioning of modern public finance
2	Identify the types of public needs and the mechanisms of their financing
3	Argue the theoretical basis of public expenditures and to analyze their types and economic effects
4	Classify public revenues and integrate them into the fiscal and tax system
5	Classify public revenues and expenditures through the budget and to analyze the instruments and objectives of budgetary policy

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

