



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Criminal Law							
Course Code		MYL619		Course Level		Third Cycle (Doctorate Degree)			
ECTS Credit	5	Workload	0 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		It is aimed to explain the violations made from misdemeanor and crime and their penalties in detail.							
Course Content		Differences between crime and misdemeanor, Tax misdemeanors, Tax Crimes.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case 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	Şenyüz, Doğan. (2015). Vergi Ceza Hukuku, Ekin Yayınevi: Bursa.
2	Karakoç, Yusuf (2016). Vergi Ceza Hukuku, Yetkin Yayınevi: Ankara.

Week	Weekly Detailed Course Contents	
1	Theoretical	Information About Course Content and Methodology
	Preparation Work	Relevant pages of the given resources
2	Theoretical	Explaining the necessity of crime and misdemeanors by examining the relation between law and social order.
	Preparation Work	Relevant pages of the given resources
3	Theoretical	Explaining of necessities of crimes and penalties in terms of tax law.
	Preparation Work	Relevant pages of the given resources
4	Theoretical	Examination of elements of crime.
	Preparation Work	Relevant pages of the given resources
5	Theoretical	General Explanations on Tax Crimes
	Preparation Work	Relevant pages of the given resources
6	Theoretical	General Explanations on Tax Misdemeanors
	Preparation Work	Relevant pages of the given resources
7	Intermediate Exam	Midterm Exams
8	Intermediate Exam	Midterm Exams
9	Theoretical	Misdemeanor of tax loss and its sanction
	Preparation Work	Relevant pages of the given resources
10	Theoretical	Examination of irregularity crimes and its sanctions
	Preparation Work	Relevant pages of the given resources
11	Theoretical	Tax evasion crimes and sanctions
	Preparation Work	Relevant pages of the given resources
12	Theoretical	Breach of Tax Privacy Offence
	Preparation Work	Relevant pages of the given resources
13	Theoretical	Responsibility for Tax Penalties
	Preparation Work	Relevant pages of the given resources
14	Theoretical	Special aspects of tax offenses
	Preparation Work	Relevant pages of the given resources
15	Theoretical	Judicial decisions on tax crimes and penalties
	Preparation Work	Relevant pages of the given resources

Workload Calculation



Activity	Quantity	Preparation	Duration	Total Workload
Total Workload (Hours)				0
[Total Workload (Hours) / 25*] = ECTS				0
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	It makes students know what is the differences between misdemeanors and offenses.
2	It makes students know what is the sanctions against to tax misdemeanours.
3	It makes students know what is the sanctions against to tax crimes.
4	It provides information about ways to get rid of penalties.

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

