



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		History of Economics							
Course Code		İKT205		Course Level		First Cycle (Bachelor's Degree)			
ECTS Credit	5	Workload	125 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		To get legal, theoretical and practical informations related to tax applications by drawing a general framework of the existing legal structure arranging the Turkish tax system, explain the concepts related to taxation, give the necessary informations about obligatory duties and tax liabilities in terms of administration and taxpayer and by introducing taxation regime under the Turkish Tax System on the basis of the basic information about taxation.							
Course Content		To get theoretical and practical informations related to tax applications by giving necessary information about taxes on income in the Turkish Tax System and demonstrating taxation practices under the Turkish Tax System with the help of case studies							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Individual Study					
Name of Lecturer(s)		Prof. Emetullah Yasemin BOZDAĞLIOĞLU							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	Mehmet TOSUNER, Zeynep ARIKAN, Vergi Usul Hukuku, İzmir, 2012.
2	Beyanname Düzenleme Klavuzu Maliye Bakanlığı Hesap Uzmanları Kurulu

Week	Weekly Detailed Course Contents	
1	Theoretical	Basis of Tax Law (Definition, Scope, Relations with Other Branches of Law, Branches, Resources)
2	Theoretical	Taxation Power, Implementation and Interpretation of Tax Laws
3	Theoretical	Parties in Taxation (Tax Beneficiary, Tax Debtor, Competence and Representation in Tax Law, Responsibility)
4	Theoretical	Time Periods in Taxation
5	Theoretical	Determination of Tax Claim (Assessment, Notification)
6	Theoretical	Determination of Tax Claim (Accrual)
7	Theoretical	Determination of Tax Claim (Abolition of Tax Claim)
8	Intermediate Exam	Mid-term Exam
10	Theoretical	Correction of Tax Errors, Ways of Supervising Taxpayers (Inspection, Verification, Search, Information Gathering)
11	Theoretical	Valuation, Depreciation and Inflation Adjustment
12	Theoretical	Valuation, Depreciation and Inflation Adjustment
13	Theoretical	Penalty of Tax Loss
14	Theoretical	Irregularity Fines, Tax Evasion Penalty
15	Theoretical	Circumstances that Increase and Eliminate Penalties
16	Theoretical	final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Individual Work	12	1	2	36
Midterm Examination	1	8	1	9



Final Examination	1	9	1	10
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 concepts such as assessment of taxes, notification, accrual and collection with tax jurisdiction
2	To be able to make the distinction between adjective tax law and substantive tax law
3	To be able to align the application types of taxes, duties and charges with tax penalties and late fees reside in which take part in Tax Procedure Law
4	To be able to interpret the general principles of Tax Procedure Law which procedure provisions that concern all taxes
5	To be able to explain the historical evolution of economics

Programme Outcomes (Economics)

1	To be able to understand and interpret the concepts, theories and methods of basic economics
2	To be able to apply mathematical, statistical and econometric analysis tools to economic problems
3	To be able to interpret the structure and characteristics of the markets in the economy by understanding the current economic events
4	To be able to define the role of innovation, creativity and technology concepts in the dynamic global economy.
5	To be able to prepare projects and to gain creativity skills
6	To be able to analyze macro and micro economic activities.
7	To be able to adapt the philosophy of lifelong learning

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	2	3	3	3	4
P2	3	2	2	2	4
P3	2	4	3	3	4
P4	3	3	2	2	4
P5	2	2	3	3	4
P6	3	2	2	3	4
P7	2	3	2	2	4

