



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Turkish Tax Law and Applications							
Course Code		MHY501		Couse Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	126 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The general objective of the course is to introduce the main principles and concepts of tax law.							
Course Content		The meaning of the tax law, and subject departments, the relations with other branches, resources, implementation of tax laws, taxation authority, basic concepts and institutions of tax law, taxation process, Tax management, basic principles of tax audits, book and document layout, value, depreciation, tax penalties, and follow-up and collection of public receivables, and resolution of tax disputes, tax jurisdictions, international taxation.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Individual Study					
Name of Lecturer(s)		Prof. Hamza KAHRİMAN							

Assessment Methods and Criteria

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

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
9	Theoretical	Correction of Tax Errors, Ways of Supervising Taxpayers (Inspection, Verification, Search, Information Gathering)
10	Theoretical	Valuation, Depreciation and Inflation Adjustment
11	Theoretical	Valuation, Depreciation and Inflation Adjustment
12	Theoretical	Penalty of Tax Loss
13	Theoretical	Irregularity Fines, Tax Evasion Penalty
14	Theoretical	Circumstances that Increase and Eliminate Penalties
15	Theoretical	Circumstances that Increase and Eliminate Penalties
16	Theoretical	Final exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Assignment	2	1	2	6
Individual Work	1	5	2	7
Midterm Examination	1	4	1	5



Final Examination	1	8	2	10
Total Workload (Hours)				126
[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 express all liabilities, rights and duties that taxpayer and government comply with who become a party to the taxation relation
5	To be able to interpret the general principles of Tax Procedure Law which procedure provisions that concern all taxes

Programme Outcomes (Public Finance and Tax Applications Master's Without Thesis)

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

