AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title		Tax Auditing and Analysis							
Course Code		MHY510		Couse Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	125 *(Hours)*	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Providing necessary knowledge about Fundamentals of Audit, Organisation of tax authority, Stages and timing of tax inspections and Finalisation of tax inspections.							
Course Content		Fundamentals of Audit, Terms of Audit, Functions-aims of audit, Stages and timing of tax inspections, Finalisation of tax inspections.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Individual 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	Fazıl Tekin (2007), Vergi Denetimi, Seçkin Kitabevi, Ankara
2	Abdurrahman Akdoğan (2003), Türk Vergi Sistemi ve Uygulaması, Gazi Kitabevi, Ankara

Week	Weekly Detailed Course Contents	
1	Theoretical	Description of the audit, History and Types
2	Theoretical	Control Techniques and Methods
3	Theoretical	Overview of the Turkish Tax System and Tax Audit Related to General Remarks
4	Theoretical	Independent Auditor and Chartered Accountant Auditing
5	Theoretical	Tax Audit Review and Evidence of Freedom
6	Theoretical	Inspection
7	Theoretical	Widespread and intensive Control
8	Intermediate Exam	Midterm Exam
9	Theoretical	Tax Analysis, Objectives, Functions, Difference and Other Types of Control Method
10	Theoretical	Tax Audit and Tax Audit Process Techniques
11	Theoretical	Search / Dial-In Review
12	Theoretical	General Remarks on the Organization of Tax Audit
13	Theoretical	Tax Audit Institutions
14	Theoretical	Supreme Audit
15	Theoretical	Overall Rating
16	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84
Individual Work	6	2	2	24
Midterm Examination	1	6	1	7
Final Examination	1	8	2	10
			Total Workload (Hours)	125
		[Total Workload (Hours) / 25*] = **ECTS**		5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	To provide information about Fundamentals of Audit

2	To provide information about Terms of Audit
3	To be able to evaluate the types of tax audits
4	To be able to understand the most intense kind in Turkey and interpret the tax audit
5	Explains the Tax Audit Organization and functioning of the organization

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