



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Misdemeanor, Crimes and Penalties							
Course Code		MHY506		Couse Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	125 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		What would face such sanctions and the administrative and legal remedies in this case will go the way that you have to fulfill the tax obligations of individuals and their property, in a manner contrary to the case law Knowing what to teach.							
Course Content		Which way will go to taxpayers that face misdemeanor and criminal penalties,what is the sanctions on them, and what are the ways to reduce or contain the degree of punishment for related crimes.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, 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	Doğan Şenyüz (2012), Vergi Ceza Hukuku, Ekin Yayınevi, Bursa
2	Turgut CANDAN (2010), Vergi Suçları ve Cezaları, Seçkin Yayıncılık

Week	Weekly Detailed Course Contents	
1	Theoretical	The Relationship with Tax Criminal Law and Other Branches of Law
2	Theoretical	Assessment of Criminal Tax Law by Principles of Criminal Law
3	Theoretical	Differences of Tax Misdemeanor and Crime Under the Criminal Tax Law
4	Theoretical	Tax Misdemeanors: Tax Evasion and its punishment
5	Theoretical	Tax Irregularities and Their Penalties
6	Theoretical	Special Tax Irregularities and Their Penalties
7	Theoretical	Repeating-Merging-Associate for Tax Misdemeanors
8	Intermediate Exam	
9	Theoretical	Tax Crime: Trafficking Crime and Evaluation of Elements of Crime of Punishment
10	Theoretical	Other Tax Crimes and Penalties Under Tax Procedural Code and Other Arranged Laws
11	Theoretical	Repeating-Merging-Associate for Tax Crimes
12	Theoretical	Elimination of Tax Penalties
13	Theoretical	Elimination of Tax Penalties by Administrative Ways: Reconciliation-Regret-Discount for penalties
14	Theoretical	Administrative Ways Elimination of Tax Penalties: Tax Errors and Corrections of Errors
15	Theoretical	Elimination of Tax Penalties by Legal Ways
16	Final Exam	Final exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84
Reading	3	3	3	18
Midterm Examination	1	10	1	11
Final Examination	1	10	2	12
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 make students know what is the differences between misdemeanors and offenses
2	To be able to make students know what is the sanctions against to tax misdemeanours
3	Tax misdemeanor and crimes against the penalties shall be imposed as a result of knowledge about ways to get rid of penalty can be up to taxpayers
4	It makes students know what is the differences between misdemeanors and offenses.
5	It makes students know what is the sanctions against to tax misdemeanours.

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

