

AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Monitoring and Collection of Public Receivables							
Course Code		MHY508		Couse Level		Second Cycle (Master's Degree)			
ECTS Credit 5		Workload	125 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The purpose of the course is to provide the reason of collection of public revenues that used as a tool for the finance public expenditures in the Law on the procedure of Collection of Public Receivables to be arranged separately from the Law of Enforcement and Bankruptcy, to improve knowlodge that learned about the content of this law on the undergraduate stages, to guide academic research and undergraduate students who want to study in the theory and practice around this area.							
Course Content		The Concept of Obligation of F						on of Foreclosure,	
Work Placement		N/A							
Planned Learning Activities and Teaching Methods			Explanation	(Presenta	tion), Discussio	on, Individua	l Study		
Name of Lecturer(s)		Prof. Hakan A	RSLANER						

Assessment Methods and Criteria							
Method		Quantity	Percentage (%)				
Midterm Examination		1	40				
Final Examination		1	60				

Recommended or Required Reading

- 1 Hasan Hüseyin Bayraklı, Vergi İcra Hukuku, Afyonkarahisar
- 2 Doğan Şenyüz, Vergi Ceza Hukuku (2011), Bursa

Week	Weekly Detailed Cour	se Contents		
1	Theoretical	Concept and Nature of Public Enforcement Law and relationship with General Enforcement Law		
2	Theoretical	The Concept and Scope of Public Receivable, Parties of Public Receivable, Task and authorization in collecting, Periods and Notification		
3	Theoretical	Indemnity as a measure of assurance for public receivables		
4	Theoretical	Precautionary distraint		
5	Theoretical	Precautionary accrual		
6	Theoretical	Subscription right, barter, action for nullity collection of public receivables		
7	Theoretical	Other security measures for public claims, especially responsibility of legal representative and limited company partners		
8	Intermediate Exam	Midterm Exam		
9	Theoretical	In the collection of public receivables, the deposit of the collateral, the guarantor of the pursuit		
10	Theoretical	Claims Of Foreclosures In Foreclosures		
11	Theoretical	Seizure of movable and immovable property , Follow-up and Concordatum via Bankruptcy		
12	Theoretical	Postponement of Public Receivables		
13	Theoretical	Cancellation and timeout of public receivables		
14	Theoretical	General Overview		
15	Theoretical	General Overview		
16	Final Exam	Final Exam		

Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84
Assignment	2	4	2	12
Reading	2	3	2	10



Midterm Examination	1	8	1	9	
Final Examination	1	8	2	10	
	125				
[Total Workload (Hours) / 25*] = ECTS 5					
*25 hour workload is accepted as 1 ECTS					

Learn	ing Outcomes
1	To be able to explain content of the concept of the public receivables making use of the theory and practice
2	To be able to determine the security measures that had been brought to public receivables
3	To be able to create solutions to legal disputes could arise in the collection of public receivables
4	To be able to determine to responsible and authorized judicial bodies and the procedure to be followed on solution through litigation of conflicts the resulting during the collection of public receivables
5	To be able to distinguish the differences and similarities between public enforcement law and general enforcement law

Progr	ramme 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	5	3
P2	3	4	3	4	3
P3	3	4	5	4	3
P4	5	4	5	2	3
P5	5	4	4	5	3
P6	5	4	4	4	3
P7	4	4	4	5	3
P8	4	4	4	3	3
P9	4	4	4	3	3

