

TAX LAW

1	Course Title:	TAX LAW
2	Course Code:	MAL2401
3	Type of Course:	Optional
4	Level of Course:	First Cycle
5	Year of Study:	2
6	Semester:	3
7	ECTS Credits Allocated:	5.00
8	Theoretical (hour/week):	3.00
9	Practice (hour/week):	0.00
10	Laboratory (hour/week):	0
11	Prerequisites:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Prof. Dr. ADNAN GERÇEK
15	Course Lecturers:	Prof.Dr. Doğan Şenyüz Prof.Dr. Mehmet Yüce Prof.Dr. Adnan Gerçek Dr. Öğr. Üyesi Feride Bakar Türegün
16	Contact information of the Course Coordinator:	Bursa Uludağ Üniversitesi İİBF Maliye Bölümü Görükle Kampüsü, Nilüfer/BURSA E-posta: agercek@uludag.edu.tr Telefon: 0224 294 10 72
17	Website:	
18	Objective of the Course:	Gaining knowledge and skills related to the legal foundations of taxation, equipping with the ability to use and interpret the basic concepts of tax law, giving to discern about process transactions related to taxation
19	Contribution of the Course to Professional Development:	It has a contribution towards forming a basis for the development of students' professional skills related to taxation.
20	Learning Outcomes:	
	1	To be able to understand subject, place and resources of tax law
	2	To be able to analyze the principles relating to the implementation of tax laws
	3	To be able to explain tax-related basic concepts and their features
	4	To be able to evaluate rights and obligations of taxpayers
	5	To be able to distinguish process of taxation and characteristics of its procedures
	6	To be able to interpret sub-disciplines of tax law and its field
	7	
	8	
	9	
	10	
21	Course Content:	
	Course Content:	
Week	Theoretical	Practice

1	Origin and development of tax law; subject and meaning of tax law; autonomy of tax law and its place in the legal system; disciplines of tax law			
2	Sources of tax law: sources from the legislative branch, sources from the executive branch and sources from the judiciary branch			
3	Execution of tax law in terms of location, time period and meaning (implementation of tax law for place, time and meaning); interpretation in tax law, methods and properties; taxation power			
4	Fundamental conceptions of tax law: Taxpayer, tax responsibility, legal capacity and representation in tax law			
5	Fundamental conceptions of tax law: Subject of taxation, basis in taxation, occasions of tax, tax exemptions, exclusions and deductions, tax base and tariffs			
6	Taxpayer's obligations: notification, to file a return, bookkeeping, tasks of record and document order, other tasks. Taxpayer rights. Evaluation and amortization			
7	The organization of tax administration: techniques of tax audit: inspection, investigation, search and collecting information			
8	Taxation process: Impose of tax and its			
Activites		Number	Duration (hour)	Total Work Load (hour)
10	Theoretical periods in tax law; significance of periods and their categorization: situations effected	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
11	Self study and preparation of minor and crime; Tax	14	3.00	42.00
Homeworks		0	0.00	0.00
12	Projects	0	0.00	0.00
Field Studies		0	0.00	0.00
13	Midterm exams	1	25.00	25.00
Others		0	0.00	0.00
Final Exams		1	40.00	40.00
Total Work Load				149.00
Total work load on international tax avoidance and tax evasion, international tax harmonization				4.97
ECTS Credit of the Course				5.00
22	Textbooks, References and/or Other Materials:	1. Doğan Şenyüz-Mehmet Yüce-Adnan Gerçek, Vergi Hukuku, 12. baskı, Bursa: Ekin Yayınevi, 2021. 2. Mualla Öncel-Ahmet Kumrulu-Nami Çağan-Cenker Göker, Vergi Hukuku, 29. baskı, Ankara: Turhan Kitabevi, 2020. 3. Yusuf Karakoç, Genel Vergi Hukuku, 2. baskı, Ankara: Yetkin Kitabevi, 2019. 4. Nurettin Bilici, Vergi Hukuku, 50. baskı, Ankara: Savaş Yayınevi, 2020.		
23	Assesment			
TERM LEARNING ACTIVITIES		NUMBER	WEIGHT	
Midterm Exam		1	40.00	
Quiz		0	0.00	
Home work-project		0	0.00	

Final Exam	1	60.00
Total	2	100.00
Contribution of Term (Year) Learning Activities to Success Grade	40.00	
Contribution of Final Exam to Success Grade	60.00	
Total	100.00	
Measurement and Evaluation Techniques Used in the Course	Measurement and evaluation are made with multiple choice test questions, right-wrong questions, completion questions, short-answer written questions and small calculation questions.	

24 ECTS / WORK LOAD TABLE

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	0	4	0	0	0	3	0	3	2	0	0	3	0	0	0	0
ÖK2	0	3	0	0	0	4	0	4	3	0	0	2	0	0	0	0
ÖK3	0	3	0	0	0	4	0	3	3	0	0	4	0	0	0	0
ÖK4	0	4	0	0	0	3	0	2	4	0	0	2	0	0	0	0
ÖK5	0	3	0	0	0	4	0	4	3	0	0	3	0	0	0	0
ÖK6	0	3	0	0	0	2	0	2	4	0	0	2	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							