

TAX INSPECTION

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| 1 | Course Title: | TAX INSPECTION | |
| 2 | Course Code: | IMD5325 | |
| 3 | Type of Course: | Optional | |
| 4 | Level of Course: | Second Cycle | |
| 5 | Year of Study: | 1 | |
| 6 | Semester: | 1 | |
| 7 | ECTS Credits Allocated: | 6.00 | |
| 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. Mehmet Yüce | |
| 15 | Course Lecturers: | Yok | |
| 16 | Contact information of the Course Coordinator: | Bursa Uludağ Üniversitesi İİBF Maliye Bölümü Görükle Kampüsü Nilüfer/BURSA myuce@uludag.edu.tr. 0224 294 10 91 | |
| 17 | Website: | | |
| 18 | Objective of the Course: | It is aimed to learn the audit process and effectiveness of the applications carried out in the taxation process. | |
| 19 | Contribution of the Course to Professional Development: | It is aimed to specialize in the audit procedures for the realization of the taxation process. | |
| 20 | Learning Outcomes: | | |
| | | 1 | Learning the internal and external audit standards in the taxation process |
| | | 2 | Resolving the problems encountered in the audit process in taxation |
| | | 3 | Learning the tax audit stages |
| | | 4 | Understanding the theory of duty and authority in tax auditing |
| | | 5 | Official procedure used in tax audit and e-transformation |
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| 21 | Course Content: | | |
| | | Course Content: | |
| Week | Theoretical | Practice | |
| 1 | Definition, Development and Types of Audit; Audit Techniques and Methods | | |
| 2 | Tax Audit Definition, Purpose and Effects | | |
| 3 | Features of Tax Audit and Tax Control Principles | | |

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| 4 | Sworn-in Certified Public Accountant and Tax Audit Relationship; Interpretation in Tax Audit | | | |
| 5 | The Principle of Freedom of Evidence in Tax Audit I: Its Development, Classification and Exceptions | | | |
| 6 | The Principle of Freedom of Evidence in Tax Audit II: Ways to Collect Evidence | | | |
| 7 | Audit in Tax Audit | | | |
| 8 | Common and Intensive Audit in Tax Audit | | | |
| 9 | Examination in Tax Audit I: Scope, Purpose, Functions and Differences from Other Audit Methods | | | |
| 10 | Tax Inspection Examination II: Types of Tax Inspection and Application Ways Against Its Results | | | |
| 11 | Tax Audit Examination III: Tax Review Process and Techniques | | | |
| 12 | Search and Investigation in Tax Audit | | | |
| 13 | The Importance of the Independent Auditing Firm in terms of Tax Audit | | | |
| 14 | Examination of Institutions in Charge of Tax Audit | | | |
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| 22 | Textbooks, References and/or Other Materials: | 1. Doğan Şenyüz-Mehmet Yüce-Adnan Gerçek, Türk Vergi Sistemi, Bursa: Ekin Yayınevi, 2021. 2. Abdurrahman Akdoğan, Vergi Hukuku ve Türk Vergi | | |
| Activites | | Number | Duration (hour) | Total Work Load (hour) |
| Theoretical | | 2018. | 3.00 | 42.00 |
| Practicals/Labs | | 0 | 0.00 | 0.00 |
| Self study and preperation | | 5 | 4.00 | 56.00 |
| Homeworks | | 0 | 0.00 | 0.00 |
| Projects | | 0 | 0.00 | 0.00 |
| Field Studies | | 0 | 0.00 | 0.00 |
| Midterm exams | | 0 | 0.00 | 0.00 |
| Others | | 0 | 0.00 | 0.00 |
| Final Exams | | 0 | 80.00 | 80.00 |
| Total Work Load | | | | 178.00 |
| Total work load/30 hr | | | | 5.93 |
| ECTS Credit of the Course | | | | 6.00 |
| | | | | |
| Midterm Exam | | 0 | 0.00 | |
| Quiz | | 0 | 0.00 | |
| Home work-project | | 0 | 0.00 | |
| Final Exam | | 1 | 100.00 | |
| Total | | 1 | 100.00 | |
| Contribution of Term (Year) Learning Activities to Success Grade | | 0.00 | | |
| Contribution of Final Exam to Success Grade | | 100.00 | | |
| Total | | 100.00 | | |
| Measurement and Evaluation Techniques Used in the Course | | Measurement and evaluation are done in the form of a written exam. | | |

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| 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 | 2 | 2 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 2 | 3 | 4 | 3 | 0 | 0 |
| ÖK2 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 0 | 0 |
| ÖK3 | 4 | 3 | 2 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 0 | 0 |
| ÖK4 | 4 | 3 | 3 | 4 | 2 | 3 | 2 | 3 | 3 | 2 | 4 | 3 | 3 | 3 | 0 | 0 |
| ÖK5 | 3 | 4 | 2 | 3 | 4 | 2 | 4 | 3 | 4 | 3 | 1 | 3 | 4 | 3 | 0 | 0 |
| LO: Learning Objectives PQ: Program Qualifications | | | | | | | | | | | | | | | | |
| Contribution Level: | 1 very low | | | 2 low | | | 3 Medium | | | 4 High | | | 5 Very High | | | |