

# TAX AUDIT LAW

1	Course Title:	TAX AUDIT LAW	
2	Course Code:	MLY4407	
3	Type of Course:	Optional	
4	Level of Course:	First Cycle	
5	Year of Study:	4	
6	Semester:	7	
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:	Dr. Öğr. Üyesi FERİDE BAKAR TÜREGÜN	
15	Course Lecturers:	Prof. Dr. Adnan GERÇEK	
16	Contact information of the Course Coordinator:	Bursa Uludağ Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, Görükle Kampüsü, Nilüfer/Bursa E Posta: feridebakar@uludag.edu.tr Tel: 0224 294 0738	
17	Website:		
18	Objective of the Course:	To gain knowledge about the structure of tax audit law, general information about tax audit and authorized institutions, to gain ability to analyze the process and results of tax audit, to interpret developments in tax audit comparatively with other countries.	
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 tax audit.	
20	Learning Outcomes:		
		1	To be able to explain the structure of tax audit law, concept of tax audit, its history, types, techniques and methods
		2	To be able to classify tax audit and analyze its stages
		3	To be able to explain the structure of the institutions authorized to tax audit
		4	To be able to interpret the purpose, process and results of tax examination
		5	To be able to analyze the types of assessments and fines imposed as a result of tax audit
		6	To be able to clarify taxpayer rights in tax audit.
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21	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	
1	Structure of Tax Audit Law, The Concept of Audit and its history, types, techniques and methods.		

2	Sources of Tax Audit Law, Audit Standards and Audit in Public Administration.	
3	Definition of tax audit, its aims, legal basis, functions and features, principles that dominate tax audit.	
4	The historical development of auditing in Turkey and the structure of authorized institutions.	
5	Preliminary determination in tax audit: Information collection, Continuous information delivery, Data Warehouse, Determination of taxpayers to be audited.	
6	Classification of Tax Audit: Inspection and Widespread and intensive tax audit.	
7	Classification of Tax Audit: Tax examination, its purpose and principles to be followed in tax examination.	
8	Stages of tax examination: planning, initiation, continuation, minutes and reports.	
9	The concepts of proof, evidence and presumption in search and tax examination.	
10	Finalization of tax examination and revision.	
11	Finalization of tax examination, types of assessment and penalties to be imposed	
12	Computer Aided Tax Audit and E-Government Applications in Audit	
13	Tax audit practices in some countries: USA, UK and other countries.	
14	Taxpayer rights in tax audit, remedies.	

22	Textbooks, References and/or Other Materials:	<p>1. Mehmet YÜCE, İsmail Hakkı YÜCELEN, Vergi Denetim Hukuku, Bursa: Ekin Yayınevi, 2021.</p> <p>2. Fazıl TEKİN, Ali ÇELİKKAYA, Vergi Denetimi, 7.Baskı, Seçkin Yayıncılık, Ankara, 2016.</p> <p>3- Ümit Süleyman ÜSTÜN, Nasıl Bir Vergi Denetimi?, 1.Baskı, Beta Basım Yayın Dağıtım, Ankara, 2013.</p> <p>3- İbrahim ORGAN, Vergi Denetimi ve Türkiye Uygulaması, 1.Baskı, Gazi Kitabevi, Ankara, 2008.</p> <p>4. Nezih ŞEKER Hukuksal Yapısıyla Vergi İncelemesi, İstanbul: Beta Yayınları, 1994.</p> <p>5. Selim ŞEN, Hatalı ve Hileli İşlemlerin Tespiti için Denetim Teknikleri, Ankara: Yaklaşım Yayınları, 2003.</p> <p>6. Mevlüt ÖZER, Denetim I ve II, Ankara: Özkan Matbaası, 2007.</p> <p>7. İbrahim Atilla ACAR, Mehmet Emin MERTER, "Türkiye'de 1990 Sonrası Vergi Denetimi ve Vergi Denetiminde Etkinlik Sorunu", Maliye Dergisi, 2005.</p>
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23	Assesment	
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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.
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<b>24</b>	<b>ECTS / WORK LOAD TABLE</b>
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Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	3.00	42.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
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/ 30 hr			4.97
ECTS Credit of the Course			5.00

<b>25</b>	<b>CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS</b>															
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	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	5	4	3	3	3	3	3	2	2	5	0	0	0	0	0	0
ÖK2	5	4	4	4	3	3	3	3	3	5	0	0	0	0	0	0
ÖK3	5	4	4	3	3	3	3	2	2	5	0	0	0	0	0	0
ÖK4	5	4	3	3	4	3	3	3	3	5	0	0	0	0	0	0
ÖK5	5	4	3	4	3	3	3	3	2	5	0	0	0	0	0	0
ÖK6	5	4	4	4	3	3	3	3	2	5	0	0	0	0	0	0

**LO: Learning Objectives PQ: Program Qualifications**

<b>Contribution Level:</b>	<b>1 very low</b>	<b>2 low</b>	<b>3 Medium</b>	<b>4 High</b>	<b>5 Very High</b>
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