

TAX INSPECTION

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. ADNAN GERÇEK	
15	Course Lecturers:	Prof.Dr. Adnan Gerçek	
16	Contact information of the Course Coordinator:	e-mail: agercek@uludag.edu.tr iş tel: 0224 294 10 72	
17	Website:		
18	Objective of the Course:	To gain of knowledge and skills about tax auditing, to equip with the ability of interpret of tax audit problems, provide to power of reason about application of different issues of tax auditing	
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	To be able to evaluate of concept of tax auditing and power of audit authorities
		2	To be able to explain of qualifications and properties of inspect, revision and tax investigation
		3	To be able to analyze of the stages and consequences of tax investigation
		4	To be able to interpret of auxiliary elements of tax investigation
		5	Determination of taxpayers which to be audited and to be able to analyze of MERAK System
		6	To be able to interpret the place of chartered accountants and auditors in tax auditing
		7	To be able to make conclusions about tax risk management in business
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21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	
1	The concept, scope of audit law and the place in general law system. Legal basis and functions of audit law		

2	Tax audit authorities in Turkey and its functions and powers: Tax Control Board, Public Oversight Board	
3	Classifications of tax audit; survey, revision of tax return and analyze of extensive and intensive tax audit	
4	The concept, quality and purpose of tax investigation; to be compiled with the principles of tax investigation, reciprocal duties and tasks	
5	Stage of tax investigation; planning, preparation, beginning, maintenance and conclude of investigation	
6	Imposition procedures and legal basis which made as a result of tax investigation	
7	Examination of concepts which proof, evidence and presumption in tax investigation	
8	Elements of which help to tax investigation; search, prospecting, continually release information and data warehouse	
9	Determination of taxpayers who be audited and examination of MERAK System	
10	Computer-based tax auditing and use of e-government applications	
11	Place and importance of chartered accountants and independent auditors in the tax auditing	
12	Fraud auditing and proactive approaches regarding fraud uncovered	
13	Tax risk, tax risk management and its place and importance in tax auditing	
14	Tax cube and its place and importance in tax auditing	
22	Textbooks, References and/or Other Materials:	<p>1. Nezih Şeker, Hukuksal Yapısıyla Vergi İncelemesi, İstanbul: Beta Yayınları, 1994.</p> <p>2. Selim Şen, Hatalı ve Hileli İşlemlerin Tespiti için Denetim Teknikleri, Ankara: Yaklaşım Yayınları, 2003.</p> <p>3. Mevlüt Özer, Denetim I ve II, Ankara: Özkan Matbaası, 2007.</p> <p>4. Fazıl Tekin – Ali Çelikkaya, Vergi Denetimi, 2. Baskı, Ankara: Seçkin Yayınları, 2011.</p> <p>5. İbrahim Atilla Acar – Mehmet Emin Merter, “Türkiye’de 1990 Sonrası Vergi Denetimi ve Vergi Denetiminde Etkinlik Sorunu”, Maliye Dergisi, 2005.</p>
23	Assesment	
TERM LEARNING ACTIVITIES		NUMBER
		WEIGHT
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		

24 ECTS / WORK LOAD TABLE

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	2	20.00	40.00
Field Studies	0	0.00	0.00
Midterm exams	0	0.00	0.00
Others	0	0.00	0.00
Final Exams	1	25.00	25.00
Total Work Load			149.00
Total work load/ 30 hr			4.97
ECTS Credit of the Course			6.00

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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	5	4	0	3	3	1	3	3	0	0	0	0
ÖK2	0	3	0	0	5	4	0	2	4	2	2	4	0	0	0	0
ÖK3	0	3	0	0	4	5	0	2	2	2	3	3	0	0	0	0
ÖK4	0	2	0	0	3	4	0	3	3	1	3	3	0	0	0	0
ÖK5	0	3	0	0	5	5	0	2	4	2	2	4	0	0	0	0
ÖK6	0	4	0	0	5	4	0	3	3	2	3	4	0	0	0	0
ÖK7	0	3	0	0	4	5	0	3	4	1	3	3	0	0	0	0

LO: Learning Objectives PQ: Program Qualifications

Contribution Level:	1 very low	2 low	3 Medium	4 High	5 Very High
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