

## TAX PENALTY LAW

1	Course Title:	TAX PENALTY LAW	
2	Course Code:	MAL4401	
3	Type of Course:	Compulsory	
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:	Prof. Dr. ADNAN GERÇEK	
15	Course Lecturers:	Prof.Dr. Doğan Şenyüz 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 understand blame and crime rules related financial regulations in Turkish Law System and to gain skills to analysis based on discerning in that may experience problems in practice accordance with the methodology of law	
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	To be able to distinguish definition and properties of blame and crime
		2	To be able to explain types and nature of tax blames comparatively
		3	To be able to detect and calculate of tax blames penalties
		4	To be able to explain reasons that abate penalties of tax blame
		5	To be able to explain types and nature of tax crimes comparatively
		6	To be able to detect and interpret of tax crimes penalties
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21	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	
1	Concept of blame and crime generally. Difference between blames and crimes. Scope of tax penalty law		

2	Basic nature of tax blames; Component of tax blames; Capacity of tax, Perpetrator and penalty capacity			
3	Exposing tax blames; Component of to fine and conclusions; Tax loose blame and penalty			
4	Analysis of component general irregularity and penalty			
5	Analysis of component special irregularity: Irregularities related record and document order			
6	Analysis of component special irregularity: other irregularities. Penalty of special irregularity			
7	Combination, participating and repetition in tax blames. Participating situations in tax blames; Circumstances of repetition (Midterm Exam)			
8	Reasons that abate tax blame and penalties: Death, Cancellation, Misdoing, tax offence allowance, act of providence			
9	Reasons that abate tax blame and penalties: Defect affair, Compunction, Accordance			
10	General explanation and rules about tax crimes and penalty; Procedure of punishment in crimes			
11	Perpetrator in tax crimes and crimination			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	Confidence, making private business of taxpayers, Attack to dignity and glory	14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study and preparation	Tax crimes. Combination of crimes and combination of penalties; repetition and types.	14	3.00	42.00
Homeworks		0	0.00	0.00
14 Projects	Cases that abate penalty at tax crimes: Execution: Death: Amnesty: Postponement:	0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		1	25.00	25.00
22 Others	Textbooks, References and/or Other	1	Doğan Serviz, Vergi Ceza Hukuku, Bursa: Ekin	0.00
Final Exams		2	Süheyl Donay, Ceza Mahkemesinde Yargılanan Vergi Suçları, İstanbul: Beta Yayınları, 2008	35.00
Total Work Load				144.00
Total work load/ 30 hr		Külcüoğlu Kültür Merkezi, 2006		4.80
ECTS Credit of the Course		4 N. Edizdoğan- M. Tas - Ali Celikkaya, Vergi Ceza ve		5.00
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																
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	5	4	2	1	5	4	2	5	3	3	0	0	0	0	0	0
ÖK2	4	2	3	1	4	4	3	4	2	2	0	0	0	0	0	0
ÖK3	4	2	2	1	4	4	2	5	3	2	0	0	0	0	0	0
ÖK4	3	3	2	1	5	5	3	5	2	3	0	0	0	0	0	0
ÖK5	4	3	2	1	5	5	2	4	3	2	0	0	0	0	0	0
ÖK6	4	2	3	1	5	5	2	5	1	2	0	0	0	0	0	0
LO: Learning Objectives    PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			