

# THEORY OF TAX LAW

1	Course Title:	THEORY OF TAX LAW	
2	Course Code:	KMH5107	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	1	
7	ECTS Credits Allocated:	3.00	
8	Theoretical (hour/week):	2.00	
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 GÜLŞEN GEDİK	
15	Course Lecturers:	Prof.Dr.Doğan Şenyüz	
16	Contact information of the Course Coordinator:	d.senyuz@hotmail.com +902245138003	
17	Website:		
18	Objective of the Course:	To achieve theoretical and practical analytics with terms and rules of tax law	
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	Describes the tax, other financial obligations and constitutional principles of taxation
		2	Describes the tax payer and tax liable.
		3	Analyzes the procedure of levying tax.
		4	Analyzes the procedure of tax payer inspection.
		5	Examines the regulations and civil jurisdiction decisions about tax law.
		6	Learn the process of taxation
		7	Grasp times of tax
		8	Analyzes tax disputes
		9	
		10	
21	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	
1	Subject of taxation		
2	Connection of tax law and other laws		
3	Sources of tax law		
4	Implementation tax		
5	The basic concepts of tax law		
6	The rights of taxpayers		

<b>7</b>		
<b>8</b>	Tax administration	
<b>9</b>	Process of taxation	
<b>10</b>	Process of taxation	
<b>11</b>	Tax crimes	
<b>12</b>	Settlements of tax disputes	
<b>13</b>	Collection of public debts	
<b>14</b>	International taxation	
<b>22</b>	Textbooks, References and/or Other Materials:	Vergi Hukuku' Doğan Şenyüz, Adnan Gerçek, Mehmet Yüce, Ekin Yayınevi
<b>23</b>	Assesment	
<b>TERM LEARNING ACTIVITIES</b>		<b>NUMBER</b>
		<b>WEIGHT</b>
Midterm Exam		0
Quiz		0
Home work-project		0
Final Exam		1
Total		1
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		
<b>24</b>	<b>ECTS / WORK LOAD TABLE</b>	

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	2.00	28.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	3.00	42.00
Homeworks	2	3.00	6.00
Projects	14	3.00	42.00
Field Studies	0	0.00	0.00
Midterm exams	0	0.00	0.00
Others	0	0.00	0.00
Final Exams	1	30.00	30.00
Total Work Load			148.00
Total work load/ 30 hr			4.93
ECTS Credit of the Course			3.00

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

ÖK2	3	2	4	2	3	3	4	3	3	3	4	4	0	0	0	0
ÖK3	3	3	4	5	3	3	4	3	4	5	4	5	0	0	0	0
ÖK4	4	4	5	3	3	3	3	3	4	4	3	3	0	0	0	0
ÖK5	3	3	4	4	3	3	4	4	5	3	4	4	0	0	0	0
ÖK6	5	4	4	3	4	2	3	3	4	4	4	4	0	0	0	0
ÖK7	3	4	4	4	3	5	4	4	3	3	4	3	0	0	0	0
ÖK8	3	4	4	3	4	4	4	4	4	4	3	4	0	0	0	0
LO: Learning Objectives    PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			