



Kastamonu University

DADAY NAFİ AND ÜMİT ÇERİ VOCATIONAL SCHOOL
ACCOUNTING AND TAX APPLICATIONS

MUH12203		TAX LAW			
Semester	Course Code	Course Name	L+P	Credit	ECTS
1	MUH12203	TAX LAW	2	2	4

Language of Instruction:

Türkçe

Course Level:

Work Placement(s):

No

Department / Program:

ACCOUNTING AND TAX APPLICATIONS

Course Type:

Zorunlu

Goals:

Get to know the process of the general principles of tax law and taxation, the tax liability on the assignments to be informed about the tax relations in accordance with the rules to apply.

Teaching Methods and Techniques:

The basic concepts of Tax Law, Tax-Tax Borrower Creditor, Taxpayer concept, Taxation process, reducing or eliminating tax debt situations, tax crimes and tax jurisdiction

Prerequisites:

Course Coordinator:

Instructors:

Instructor Ebru DEMİRKIRAN ADA

Assistants:

Recommended Sources

Textbook	:	Students should come to course by review of the literature related to course subjects in accordance with the weekly course flow chart
Resources	:	Ünsal, H., (2006), Vergi Hukuku ve Türk Vergi Sistemi, Nobel Yayın Dağıtım, Ankara.,Kızılot, Ş., (2010), Vergi Hukuku ve Türk Vergi Sistemi, Yaklaş
Documents	:	
Assignments	:	
Exams	:	

Course Category

Mathematics and Basic Sciences	:		Education	:	
Engineering	:		Science	:	
Engineering Design	:		Health	:	
Social Sciences	:	100	Field	:	

Course Content

Week	Topics	Study Materials	Materials
1	Definition of Tax Law		
2	Sources of Tax Law		
3	Application of Tax Laws		
4	Tax Law Reviews		
5	Tax Paper		
6	Taxation Procedures and Process		
7	Midterm exam		
8	Ways to Tax Administration, Supervision and Liabilities		
9	Tax Law Times		
10	Obligations of economic operators have		
11	Termination of Tax Liability		
12	Tax Crimes and Penalties		
13	Solution to the Problems of Tax Administration Stage		
14	Tax Procedure Law		

Course Learning Outcomes

No	Learning Outcomes
C01	Teaches the basic concepts and principles of tax law
C02	Types of tax, taxation, operations, and provides information about the process of
C03	Provides information on the basic principles and rules regarding the tax jurisdiction
C04	Teaches that judicial decisions in this
C05	Tax disputes by analyzing the compliance with the legislation provides information about solutions

Program Learning Outcomes

No	Learning Outcome
P12	Using packaged software
P13	Making company transactions
P11	Identifying cost elements, making cost calculations and recordings
P09	Getting information about commercial law
P10	Making business mathematical operations and calculations
P14	Taking legal transactions, making tax debt and penalty transactions
P18	Making transactions of bank accounting and recordings
P19	Analysing and commenting financial statements
P17	Making transactions of company constitution
P15	Making financial analysis and planning
P16	Distinguishing public economic activities and preparing budget
P08	Analysing macroeconomic transactions and balance evolution
P01	Making accounting transactions and recordings
P02	Making business transactions
P23	Following labour and social security operations
P21	Making stocks and shares transactions and evaluating financial devices
P22	Making accounting audit transactions
P03	Distinguishing principles of economy and making microeconomic analysis
P06	Making vocational mathematical operations
P07	Collecting statistical data, converting them into serials and evaluating their results
P05	Identifying basic law concepts, law systems and types, carrying out law operations
P04	Using Office programs
P20	Distinguishing income types in Turkish Tax System, accounting taxes and arranging proclamation

Assessment		
In-Term Studies	Quantity	Percentage
Mid-terms	1	%40
Quizzes	0	%0
Assignment	0	%0
Attendance	0	%0
Practice	0	%0
Project	0	%0
Final examination	1	%60
Total		%100

ECTS Allocated Based on Student Workload			
Activities	Quantity	Duration	Total Work Load
Course Duration	14	2	28
Hours for off-the-c.r.stud	14	2	28
Assignments	2	21	42
Presentation	0	0	0
Mid-terms	1	4	4
Practice	0	0	0
Laboratory	0	0	0
Project	0	0	0
Final examination	1	10	10
Total Work Load			112
ECTS Credit of the Course			4

Course Contribution To Program	
Contribution: 1: Very Slight 2:Slight 3:Moderate 4:Significant 5:Very Significant	

	P20
C01	5
C02	5
C03	5
C04	5
C05	5