

SYLLABUS
Vocational School
Justice Program

Course Unit Code	Course Title		Credits	ECTS Value
HUK231	Fiscal Law Knowledge		(2-0-2) 2	5
Prerequisite Courses:	-			
Language of Instruction:	Turkish	Lesson Teaching Style:	Face to face	
Course Type and Level:	Imperative			
Title, Name and Surname of the Instructor of the Course		Course Hours	Office Hours	Communication
Asst. Prof. Yunus Anıl AY		Up-to-date program information should be followed on the web page.	Tuesday 11.00-14.00	yunusanilay@cag.edu.tr
Course Coordinator:	Asst. Prof. Yunus Anıl AY			
Objectives of the Course				
Course Learning Outcomes	Upon successful completion of this course, the student will be able to:		Relations	
			Program Outcomes	Net Contribution
	1	Explain the financial provisions regulated in the Constitution.	1,2,3,4	5,5,5,5
	2	Explain the basic principles of taxation.	1,2,3,4	5,5,5,5
	3	Explain the basic concepts of tax law.	1,2,3,4	5,5,5,5
	4	Explain, analyze and discuss the Turkish tax system in general terms.	1,2,3,4	5,5,5,5
	5	Can explain the principles and procedures of public expenditures in general terms.	1,2,3,4	5,5,5,5
	6	Explain the basic principles of government borrowing.	1,2,3,4	5,5,5,5
	7	Define the budget right in general terms.	1,2,3,4	5,5,5,5
Course Description:	Financial events, the scope of financial law, the definition, scope and functions of the public sector, public services and their qualifications, public expenditures and qualifications and the definition, objectives and types of public revenues, the basic concepts of tax and the Turkish tax system, budget implementation and control in Turkey, the definition, development, characteristics and budget principles of the budget, the stages of the budget, budget theories and techniques and government borrowing are discussed in general terms.			
Course Contents: (Weekly Lesson Plan)				
Week	Topic	Preparation	Teaching Methods and Techniques	
1	Public services, public expenditures and public revenues.	Lecture notes and presentation	Lecture, case analysis, legislation review	
2	The principle of preliminary permission and the event that gives rise to the tax.	Lecture notes and presentation	Lecture, case analysis, legislation review	
3	Taxpayer, tax responsible, tax subject,	Lecture notes and	Lecture, case analysis,	

	tax facilities.	presentation	legislation review
4	Assessment, notification, accrual, collection.	Lecture notes and presentation	Lecture, case analysis, legislation review
5	Assessment, notification, accrual, collection.	Lecture notes and presentation	Lecture, case analysis, legislation review
6	Periods in tax law and termination of tax debt	Lecture notes and presentation	Lecture, case analysis, legislation review
7	Pre-Midterm Exam Review and Midterm Exam Preparation	Lecture notes and presentation	Lecture, case analysis, legislation review
8	Midterm Exam		
9	Midterm Exam		
10	Turkish tax system: Income tax.	Lecture notes and presentation	Lecture, case analysis, legislation review
11	Turkish tax system: Corporate tax.	Lecture notes and presentation	Lecture, case analysis, legislation review
12	Turkish tax system: Value added tax.	Lecture notes and presentation	Lecture, case analysis, legislation review
13	Basic concepts of budget law.	Lecture notes and presentation	Lecture, case analysis, legislation review
14	Basic concepts of government borrowing.	Lecture notes and presentation	Lecture, case analysis, legislation review
15	Turkish tax system: Income tax	Lecture notes and presentation	Lecture, case analysis, legislation review negotiation
16	GENERAL REVIEW Q&A	Lecture notes and presentation	Lecture, case analysis, legislation review negotiation
17	Final Exam		
18	Final Exam		

Course Resources

Textbook:	Lecturer's notes, presentations
Recommended Reading:	1) N. Bilici: Financial Law, War, 2021. 2) M. Öncel / N. Çağan: Financial Law Knowledge, Banking and Commercial Law Research Institute (T.İş Bankası A.Ş. Foundation), 2017.

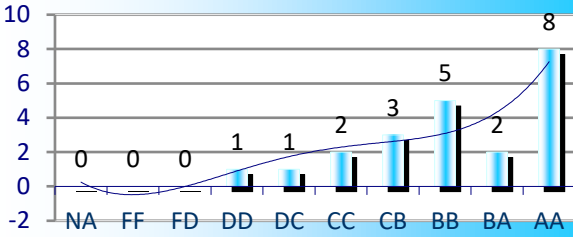
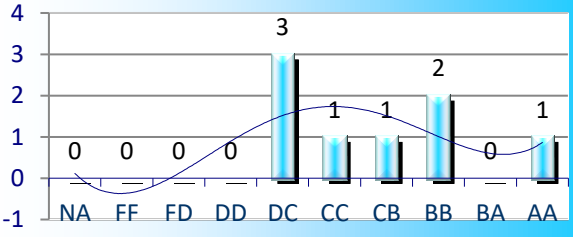
Course Assessment and Evaluation

Events	Number	Contribution	Notes
Midterm Exam	1	40%	It will be held in the form of multiple choice.
Project			
Homework			
Presentation			
Participation / In-process activities			
Finale	1	60%	It will be held in written and multiple-choice form

ECTS Table

Content	Number	Hour	Sum
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Course duration	14	2	28
Out-of-Class Work	14	5	70
Assignments			
Presentation			
Participation / In-process activities			
Midterm Exam (Midterm Exam Duration + Midterm Exam Preparation)	1	20	20
Final Exam (Final Exam Duration + Final Exam Preparation)	1	30	30
Sum:			148
Total of 30:			$148 \div 30 \approx 4,9$
AKTS Credits:			5

Past Achievements																																													
2024-2025 GÜZ / FALL HUK231 - Mali Hukuk Bilgisi  <table border="1"> <caption>Grade Distribution Data (2024-2025 GÜZ / FALL)</caption> <thead> <tr> <th>Grade</th> <th>Count</th> </tr> </thead> <tbody> <tr><td>NA</td><td>0</td></tr> <tr><td>FF</td><td>0</td></tr> <tr><td>FD</td><td>0</td></tr> <tr><td>DD</td><td>1</td></tr> <tr><td>DC</td><td>1</td></tr> <tr><td>CC</td><td>2</td></tr> <tr><td>CB</td><td>3</td></tr> <tr><td>BB</td><td>5</td></tr> <tr><td>BA</td><td>2</td></tr> <tr><td>AA</td><td>8</td></tr> </tbody> </table>	Grade	Count	NA	0	FF	0	FD	0	DD	1	DC	1	CC	2	CB	3	BB	5	BA	2	AA	8	2023-2024 GÜZ / FALL HUK 231 - Mali Hukuk Bilgisi  <table border="1"> <caption>Grade Distribution Data (2023-2024 GÜZ / FALL)</caption> <thead> <tr> <th>Grade</th> <th>Count</th> </tr> </thead> <tbody> <tr><td>NA</td><td>0</td></tr> <tr><td>FF</td><td>0</td></tr> <tr><td>FD</td><td>0</td></tr> <tr><td>DD</td><td>0</td></tr> <tr><td>DC</td><td>3</td></tr> <tr><td>CC</td><td>1</td></tr> <tr><td>CB</td><td>1</td></tr> <tr><td>BB</td><td>2</td></tr> <tr><td>BA</td><td>0</td></tr> <tr><td>AA</td><td>1</td></tr> </tbody> </table>	Grade	Count	NA	0	FF	0	FD	0	DD	0	DC	3	CC	1	CB	1	BB	2	BA	0	AA	1
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