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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | Vergi Hukuku | |  | 2 | 3+0 | 3 | 3 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Zorunlu | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Öğrencilere muhasebe uygulamalarına alt yapı oluşturabilmek için Vergi Usul Kanununda yer alan mükellef ve devletin karşılıklı hak ve ödevleri hakkında bilgi vermek amaçlanmaktadır. | | | | | | | Dersin Öğrenme Çıktıları | Bu dersin sonunda öğrenci:   1. Vergi hukukuna ilişkin temel kavramları öğrenir. 2. Vergi hukukunun kaynaklarını öğrenir. 3. Vergi mükellefinin ödevlerini bilir. 4. Vergileme süreci hakkında bilgi sahibi olur. 5. Vergi uyuşmazlıklarını çözme yollarını kavrar. | | | | | | | Dersin İçeriği | Vergi hukukunun; hukuk sistemi içindeki yeri, kaynakları, vergi kanunlarının uygulanması, vergiye ilişkin temel kavramlar, vergilendirme süreci ,vergi borcunu ve cezalarını sona erdiren nedenler, vergi hukukunda dava açma ve zaman aşımı süreleri, vergi denetimi ,vergi suç ve cezaları vergi yargısı ve dava açma süreleri | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Vergi hukukunun tanımı ve hukuk sistemi içindeki yeri | | | | | | | 2 | Vergi hukukunun konusu ve diğer hukuk dallarıyla ilişkisi | | | | | | | 3 | Vergi hukukunun kaynakları | | | | | | | 4 | Vergi Kanunlarının yer ve zaman bakımından uygulanması | | | | | | | 5 | Vergi Kanunlarının yorumu | | | | | | | 6 | Vergi ile ilgili temel kavramlar | | | | | | | 7 | Vergi ile ilgili temel kavramlar | | | | | | | 8 | Vergi borcunun tecili, tehiri ve sona ermesi | | | | | | | 9 | Vergi hukukunda süreler | | | | | | | 10 | Vergi suç ve cezaları | | | | | | | 11 | Vergi cezalarını sona erdiren nedenler | | | | | | | 12 | Vergi idaresi, görevleri ve vergi denetimi | | | | | | | 13 | Vergi uyuşmazlıklarının idari çözüm yolları | | | | | | | 14 | Vergi uyuşmazlıklarının yargıda çözümü | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Hilmi,Ü. (2006). *Vergi hukuku ve Türk Vergi Sistemi,* Nobel Yayınları, Ankara.  Pehlivan O.(2006). *Vergi Hukuku ve Türk Vergi Sistemi*, Derya Kitapevi, Trabzon. | | **Değerlendirme Sistemi** | | Dönem başında ders izlencelerinde belirtilir. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **PROGRAM ÖĞRENME ÇIKTILARI İLE**  **DERS ÖĞRENİM ÇIKTILARI İLİŞKİSİ TABLOSU** | | | | | | | | | | | | | | | | | | |  | **PÇ1** | **PÇ2** | | **PÇ3** | **PÇ4** | | **PÇ5** | **PÇ6** | | **PÇ7** | **PÇ8** | | **PÇ9** | **PÇ10** | | **PÇ11** | **PÇ12** | | **ÖÇ1** | 4 | 5 | | 5 | 5 | | 5 | 3 | | 3 | - | | 2 | 5 | | 2 | 5 | | **ÖÇ2** | 4 | 5 | | 5 | 5 | | 5 | 3 | | 3 | - | | 2 | 5 | | 2 | 5 | | **ÖÇ3** | 4 | 5 | | 5 | 5 | | 5 | 3 | | 3 | - | | 2 | 5 | | 2 | 5 | | **ÖÇ4** | 4 | 5 | | 5 | 5 | | 5 | 3 | | 3 | - | | 2 | 5 | | 2 | 5 | | **ÖÇ5** | 4 | 5 | | 5 | 5 | | 5 | 3 | | 3 | - | | 2 | 5 | | 2 | 5 | | **ÖÇ: Öğrenme Çıktıları PÇ: Program Çıktıları** | | | | | | | | | | | | | | | | | | | **Katkı**  **Düzeyi** | | | **1 Çok Düşük** | | | **2 Düşük** | | | **3 Orta** | | | **4 Yüksek** | | | **5 Çok Yüksek** | | |   Program Çıktıları ve İlgili Dersin İlişkisi   |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Ders** | **PÇ1** | **PÇ2** | **PÇ3** | **PÇ4** | **PÇ5** | **PÇ6** | **PÇ7** | **PÇ8** | **PÇ9** | **PÇ10** | **PÇ11** | **PÇ12** | | Vergi Hukuku | 4 | 5 | 5 | 5 | 5 | 3 | 3 | - | 2 | 5 | 2 | 5 | |