DEPARTMENT OF LAW
COURSE SYLLABUS

Course Details					
Code			Academic Year		Semester
HUK 258			2		IV
Title			T	A	L	ECTS
Fiscal Law			2			3

Language	Turkish				
Level	Undergraduate	X	Graduate		Postgraduate	
Department / Program	Law				
Forms of Teaching and Learning	Formal				
Course Type	Compulsory	X	Elective		
Objectives	Legal aspects of the financial issues of the state.				
Content	The issues of public finance are mainly the revenues, expenses, goods and budgets of the public sector. As a science, financial economics is divided into sub-divisions such as fiscal policy, financial statistics, financial sociology and financial law. Within the scope of financial law course, the subjects of finance science are explained in terms of legal aspects: Constitutional foundations of financial issues, public revenues, budget, financial management, public expenditures, financial control, financial judgment, financial misdemeanors and financial crimes are the main subjects of the course. In the context of comparative law, brief information about German financial law is also included.				
Prerequisites	-				
Coordinator	Research Assistant Dr. Adil Selim Sayın				
Lecturer(s)	Dr. Zafer Ertunç ŞİRİN and Research Assistant Dr. Adil Selim Sayın				
Assistant(s)	Research Assistant Rabia YILMAZ				
Work Placement	-				

Recommended or Required Reading	
Books / Lecture Notes	Bilici, Adem, Bilici, Nurettin, Kamu Maliyesi, Ankara, 2020. Öncel, Mualla/Çağan, Nami, Bankacılar İçin Mali Hukuk Bilgisi, Ankara, 2017. Mutluer, M. Kâmil/ Öner, Erdoğan/Kesik, Ahmet, Kamu Maliyesi, İstanbul 2016.
Other Sources	Erdem, Metin, Şenyüz, Doğan ve Tatlıoğlu, İsmail Kamu Maliyesi, Ankara, 2017.

Additional Course Material	
Documents	
Assignments	
Exams	

Course Composition	

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Mathematics und Basic Sciences		%
Engineering		%
Engineering Design		%
Social Sciences		100%
Educational Sciences		%
Natural Sciences		%
Health Sciences		%
Expert Knowledge		%

Assessment		
Activity	**Count**	**Percentage (%)**
Midterm Exam	1	40
Quiz		
Assignments		
Attendance		
Recitations		
Projects		
Final Exam	1	60
Total		**100**

ECTS Points and Work Load			
Activity	**Count**	**Duration**	**Work Load (Hours)**
Lectures	14	2	30
Self-Study	14	4	56
Assignments			
Presentation / Seminar Preparation			
Midterm Exam	1	2	2
Recitations			
Laboratory			
Projects			
Final Exam	1	2	2
Total Work Load			**88**
ECTS Points (Total Work Load / 30)			**3**

Learning Outcomes	
1	Define the basic concepts of financial law.
2	Categorize the concepts and institutions related to financial law; relate with the subjects of other disciplines.
3	Reflects and exemplifies abstract financial law issues.

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4	Examines, evaluates and concludes concrete financial events and transactions within the framework of abstract rules.
5	He has a summary of comparative law, German financial law.

Weekly Content

1	Introduction to financial law, basic concepts (financial event, financial transaction, financial management), departments of finance science, the relationship of finance with other branches, financial law and its relationship with other branches of law,
2	Constitutional foundations of financial law (tax assignment, financial management, budget, public expenditure),
3	Public revenues (concept of public revenue, types of public revenue, classification of public revenues),
4	Definition of tax and principles of taxation,
5	Basic concepts of tax (subject of tax, event that gives rise to tax, tax receivable / debt, tax payer, tax responsible, tax base, tax rate, tax tariff),
6	Taxation procedures (levy, notification, accrual, collection, deferment, cancellation).
7	Turkish tax system
8	Periods, limitations of time, misdemeanors, crimes and disputes in tax law,- Midterm Exam
9	Public borrowing
10	Financial management and budget law: Introduction
11	Budget law: Preparation, implementation, supervision
12	Public goods
13	Public expenditure: Tenders of goods, services and works
14	Public Expenditures: Personnel Expenditures
15	Final Exam

Contribution of Learning Outcomes to Program Objectives (1-5)

	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10
1	1	5	3	5	3	3	3	3	3	3
2	5	5	2	5	3	3	3	3	3	3
3	3	3	2	3	5	5	5	4	5	3
4	3	3	5	3	5	5	5	4	4	3
5	3	3	2	3	2	1	1	1	1	1

Contribution Level	1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High
https://obs.tau.edu.tr/oibs/bologna/index.aspx?lang=en&curOp=showPac&curUnit=02&curSunit=198	
Compiled by:	Research Assistant Rabia YILMAZ
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