



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Theory and Policy							
Course Code		MHY509		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	124 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		Providing necessary knowledge about the aims of taxation, classification of taxes, the theory of international taxes and proposals for tax reforms							
Course Content		Theory of taxation, theory of income tax law, theory of cooperate tax law, theory of other taxes							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Prof. Hamza KAHRİMAN							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading

1	Sağbaş, İsa (2010), Vergi Teorisi, Ankara: Ece Matbaası
2	Akdoğan, Abdurrahman (2003), Kamu maliyesi, Gazi Yayınevi

Week	Weekly Detailed Course Contents	
1	Theoretical	Definition and Development Tax
2	Theoretical	Classification of taxes
3	Theoretical	Constraints Taxation
4	Theoretical	Solvency Tax and Tax Burden
5	Theoretical	Taxation of Justice
6	Theoretical	Taxation and Income Distribution
7	Theoretical	Positive Analysis and Response Against Tax Tax
8	Intermediate Exam	Midterm exam
9	Theoretical	Taxation and Economic Efficiency
10	Theoretical	Taxes and Macroeconomic Effects
11	Theoretical	Consumption Tax
12	Theoretical	Income Taxes
13	Theoretical	Wealth Tax
14	Theoretical	Effectiveness of the Turkish Tax System and Evaluation of Justice
15	Theoretical	Tax principles
16	Final Exam	

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84
Assignment	3	4	3	21
Midterm Examination	1	8	1	9
Final Examination	1	8	2	10
Total Workload (Hours)				124
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	To be able to understand the purpose of taxation and tax engineering
2	To be able to analyze the social and individual responses to tax



3	To be able to understand the importance of tax policy and economic stability in the supply function
4	To classify taxes using different criteria
5	To analyze tax policy solutions with respect to the acquired knowledge of the tax theory

Programme Outcomes (Public Finance and Tax Applications Masters)

1	To be able to learn the basic concepts in economic and public finance theories, and learn to correlate with basic economic problems and ratiocination
2	To be able to gain a basic knowledge of public finance, fiscal policy, government budgeting, tax theory and practice
3	To be able to comment and evaluate about public expenditure usages, public revenues and public borrowing
4	To be able to evaluate and analyze economic data with regard to fiscal policy usage
5	To be able to gain knowledge particularly in the areas of professional expertise in the public sector, public and private sector needs for the areas of economics, finance, law, accounting, tax, business knowledge
6	To be able to follow practical and theoretical innovations in the field of Finance, at a national and international level
7	To be able to offer and share alternative solutions in the field of public finance with awareness for lifelong learning and critical thinking
8	To be able to present opinions as to current issues in public finance, to enhance them as well as to use them in interpreting events
9	To able to share theoretical and practical knowledge in the field of public finance and translate them into teamwork activities

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P1	5	4	5	3	4
P2	5	5	5	4	5
P3	4	5	5	4	5
P4	4	5	4	4	5
P5	5	4	4	4	3
P6	4	4	5	5	3
P7	5	4	4	4	3
P8	5	4	4	4	3
P9	3	5	5	4	3

