AYDIN ADNAN MENDERES UNIVERSITY
COURSE INFORMATION FORM

Course Title	Fundamentals of Fiscal Sociology								
Course Code	MHY512		Couse Level	Second Cycle (Master's Degree)					
ECTS Credit	5	Workload	125 *(Hours)*	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	Examine the financial events that took place in the social relations of mutual								
Course Content	Sociological and psychological factors that affect taxation of these factors will be discussed and assessed the possible effects on social life.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Discussion, Individual Study								
Name of Lecturer(s)									

Assessment Methods and Criteria		
Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading	
1	Taxation Economics and Taxation Psychology, Coskun Can Aktan; Dilek Dillanan; İstiklal Yaşar Vural, Seçkin Publishing, Ankara, 2006.

Week	Weekly Detailed Course Contents	
1	Theoretical	Financial liabilities and their importance
2	Theoretical	The concepts of fiscal sociology and psychology.
3	Theoretical	The importance and development of fiscal psychology
4	Theoretical	Factors that determine the behavior of the individual against the taxation.
5	Theoretical	Environmental factors that determine their behavior towards the taxation.
6	Theoretical	Behavior towards the financial obligations of tax payers
7	Theoretical	Tax avoidance and the effects of tax avoidance
8	Intermediate Exam	Mid-term
9	Theoretical	Tax evasion and the informal economy
10	Theoretical	Size of the informal economy
11	Theoretical	The general principles of the tax structure reducing the resistance to tax
12	Theoretical	Some of the conveniences afforded obliged taxation.
13	Theoretical	Sociological effects of financial liabilities for Turkey.
14	Theoretical	Overall evaluation.
15	Theoretical	Overall evaluation.
16	Final Exam	Final

Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84
Individual Work	3	2	2	12
Midterm Examination	1	12	1	13
Final Examination	1	14	2	16
			Total Workload (Hours)	125
			[Total Workload (Hours) / 25*] = **ECTS**	5
**25 hour workload is accepted as 1 ECTS*				

Learning Outcomes	
1	The students know the psychological factors that affect taxation.
2	Students taking this course will know taxation etkielyen sociological factors.

3	Students taking this course are able to analyze social phenomena behind financial events.
4	Provide detailed information about the sociological aspect of fiscal events.
5	The students know the basics of tax techniques

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	3	4	5	3	3
P2	3	4	3	5	5
P3	3	4	3	5	5
P4	3	5	3	5	4
P5	3	5	3	5	4
P6	5	4	5	4	4
P7	5	4	4	4	4
P8	5	4	4	4	4
P9	5	4	4	4	4