



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Psychology Analysis							
Course Code		MHY507		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		Analyzing the individual and the social tax psychology .							
Course Content		The perception of tax, attitudes and behaviours towards tax, tax ethics, tax culture							
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	Vergi Etiği – Vergi Psikolojisi, İsmail KİTAPCI, Seçkin Yayınevi.
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Week	Weekly Detailed Course Contents	
1	Theoretical	Concepts and Methods of Tax Psychology
2	Theoretical	Tax Ethics and Tax Compliance Concepts
3	Theoretical	Tax Compliance and Interdisciplinary Relationships
4	Theoretical	Tax Compliance Approache: Classic Approach and Socio-Psychological Approach
5	Theoretical	Fiscal Connection Concept and Optimal Tax Compliance
6	Theoretical	Investigation of Behavioral Aspects of Tax Compliance
7	Theoretical	Tax Ethics Concept: Scope and Importance
8	Intermediate Exam	Midterm Exam
9	Theoretical	Tax Ethics Approaches: Deontological, Utilitarian and Machiavellian Approach
10	Theoretical	Investigations of Tax Ethics in the World
11	Theoretical	Analysis of Tax Ethics Components
12	Theoretical	Relationship between Tax Ethics and Social Capital
13	Theoretical	Relationship between Tax Ethics and Religion
14	Theoretical	Relationship between Tax Ethics and Trust
15	Theoretical	Tax Ethics and institutional-Administrative Components
16	Final Exam	Final Exam

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84



Assignment	3	3	4	21
Midterm Examination	1	8	1	9
Final Examination	1	8	2	10
Total Workload (Hours)				124
[Total Workload (Hours) / 25*] = <b>ECTS</b>				5
*25 hour workload is accepted as 1 ECTS				

### Learning Outcomes

1	To learn sociological analysis of tax events
2	Learning the psychological analysis of tax events
3	Learning the analysis of tax ethics and tax culture concepts
4	Make assessments regarding Turkey by considering the social and economic behavior affecting the payment of taxes and interpret
5	Tax evasion - tax avoidance, informal economy, tax resistance, cost-benefit analysis, etc. understand and interpret the importance of concepts in today's economic and social life

### 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	4	3	5	3	3
P2	2	4	5	4	4
P3	5	5	4	4	5
P4	4	4	5	5	5
P5	5	5	4	4	4
P6	5	4	4	5	5
P7	4	5	4	4	4
P8	4	2	2	5	5
P9	4	5	4	5	5

