



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Theory and Policies							
Course Code		MYL515		Course Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	130 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The aim of the lesson is to provide a theoretical background to assess tax system and to evaluate the impact of taxation on the economy							
Course Content		Definition of tax, functions of taxes, typology of taxes, taxation principles.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Individual Study					
Name of Lecturer(s)		Assoc. Prof. Şansel ÖZPINAR							

### Assessment Methods and Criteria

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

### Recommended or Required Reading

1	Vergi Teorisi ve Politikası, Hüseyin Şen, İsa Sağbaş, Barış Arkan yayınları, 2017
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Week	Weekly Detailed Course Contents	
1	Theoretical	Information about Course Content and Method
	Preparation Work	Relevant pages of the resources
2	Theoretical	Purpose of Taxation
	Preparation Work	Relevant pages of the resources
3	Theoretical	Tax legislation, tax tariffs and tax classification
	Preparation Work	Relevant pages of the resources
4	Theoretical	Tax Theory and Taxation Technique
	Preparation Work	Relevant pages of the resources
5	Theoretical	Tax Burden and Tax Incidence
	Preparation Work	Relevant pages of the resources
6	Theoretical	Optimal Taxation
	Preparation Work	Relevant pages of the resources
7	Theoretical	Evaluation of the Turkish Tax System
	Preparation Work	
8	Preparation Work	
	Intermediate Exam	Midterm Exam
9	Theoretical	Principles of taxation
	Preparation Work	Relevant pages of the resources
10	Theoretical	Impact of taxation on income distribution
	Preparation Work	Relevant pages of the resources
11	Theoretical	Impact on Resource Allocation of Taxes
	Preparation Work	Relevant pages of the resources
12	Theoretical	Effect of Taxation on Konjontural Stability
	Preparation Work	Relevant pages of the resources
13	Theoretical	Impact of taxation on economic growth
	Preparation Work	Relevant pages of the resources
14	Theoretical	Criteria of a rational tax system
	Preparation Work	Relevant pages of the resources
15	Theoretical	Tax Reforms
	Preparation Work	Relevant pages of the resources



16	Final Exam	Final Exam
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Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Midterm Examination	1	10	1	11
Final Examination	1	20	1	21
Total Workload (Hours)				130
[Total Workload (Hours) / 25*] = ECTS				5
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes	
1	
2	
3	
4	
5	

Programme Outcomes (Finance Master)	
1	Analyze the functioning of modern public finance
2	Identify the types of public needs and the mechanisms of their financing
3	This course provides both theoretical and empirical background in the area of current fiscal issues, especially in Turkey.
4	Analysing the advanced macro economic issues on a basis of mathematics and develop the ability of students
5	To have knowledge on procedures of taxes

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	5	5	5	4
P2	5	5	5	5	5
P3	5	5	5	5	5
P4	5	5	5	5	5
P5	5	5	5	5	5

