



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Policies in the Process of Globalization							
Course Code		MHY545		Coure Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	125 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		To examine the effects of taxation on economic life in parallel with the principles of tax theory and tax policy practices.							
Course Content		The theoretical background of taxation (with optimal taxation and tax psychology), how taxation and tax policies of taxation are used as an instrument of productivity and justice in the economy are analyzed.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)									

### Assessment Methods and Criteria

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

### Recommended or Required Reading

1	D. Ricardo, Principles of Political Economy and Taxation.
2	J. Stiglitz, Economics of Public Sector.

Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction, General Framework of the Course, Method and Examination
2	Theoretical	The Political Economy of Taxation I: Classical and Pre-Classical Period Approaches
3	Theoretical	The Political Economy of Taxation II: Post-Classical Period Approaches
4	Theoretical	As an Instrument of Public Finance: Tax
5	Theoretical	Principles of Taxation: How should be taken
6	Theoretical	Optimal Taxation
7	Theoretical	Tax Incidence: Who Really Pays Tax
8	Intermediate Exam	Midterm Exam
9	Theoretical	Limits of Taxation
10	Theoretical	Corporate Tax and Socio-Economic Impacts
11	Theoretical	Consumption Taxes and Socio-Economic Effects
12	Theoretical	Socio-Economic Effects of Taxes on Taxes and Social Security Taxes
13	Theoretical	Tax Structure and Inflation: Turkey Analysis
14	Final Exam	Final Exam

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Individual Work	7	2	2	28
Midterm Examination	1	10	1	11
Final Examination	1	15	1	16
Total Workload (Hours)				125
[Total Workload (Hours) / 25*] = ECTS				5

\*25 hour workload is accepted as 1 ECTS

### Learning Outcomes

1	To reveal the political economy of taxation.
2	Analyzing taxation issue as part of relationship with between taxpayers and the tax burden



3	To investigate the economic, political, social and psychological boundaries of taxation.
4	To analyze macro and micro economic effects of taxation.
5	Turkey until the effects of taxation on the economy to associate with the process of globalization.

**Programme Outcomes** (*Public Finance and Tax Applications Master's Without Thesis*)

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

