Course Syllabus

Code - Course Title	**MLY543 - Public Finance Theory and Taxation**
Course Type	I. SEMESTER
Laboratory + Practice	3+0
ECTS	**6.0**
Language of Instruction	Türkçe
Course Type	Elective Courses
Course Instructor(s)	DR. ÖĞR. ÜYESİ HATİCE ALTINOK

Mode of Delivery	Distance Education
Prerequisites	There is no prerequisite or co-requisite for this course.
Courses Recomended	There is no recommended optional programme component for this course.
Recommended Resources	-Naci B. Muter, A. Kemal Çelebi, Süreyya Sakınç, Kamu Maliyesi, 3. Baskı, Emek Matbaası, Manisa, 2008. -Joseph E. Stiglitz, Economics of the Public Sector, 3rd ed. New York: W.W. Norton, 2000. -Joseph E. Stiglistz, Kamu Kesimi Ekonomisi, Çev. Ömer F. Batırel, Marmara Üniversitesi Yayını, İstanbul, -Abdurrahman Akdoğan, Kamu Maliyesi, 2007. -Hülya Kirmanoğlu, Kamu Ekonomisi Analizi, Beta Yayıncılık, İstanbul, 2008. -Şerafettin Aksoy, Kamu Maliyesi, Filiz Kitabevi, İstanbul, 2010.
Work Placement	None

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Public Revenues and Taxation: Definition of tax, Characteristics of taxes	
Week - 2		Objectives of Taxation	
Week - 3		Taxation Principles	
Week - 4		Limits of Taxation	
Week - 5		Taxation Technique: Tax object, Taxable event, Taxpayer, Tax responsible, Tax table, Levy, Assessment, Notification, Collection	
Week - 6		Classification of Taxes	
Week - 7		Income Taxes: Income tax, Corporate tax	
Week - 8		Income Taxes: Income tax, Corporate tax	
Week - 9		Value added tax, Special consumption tax, Customs, Banking and insurance transactions tax, Revenue stamps, Special communication tax, Gambling tax, Charges	

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 10		Value added tax, Special consumption tax, Customs, Banking and insurance transactions tax, Revenue stamps, Special communication tax, Gambling tax, Charges	
Week - 11		Value added tax, Special consumption tax, Customs, Banking and insurance transactions tax, Revenue stamps, Special communication tax, Gambling tax, Charges	
Week - 12		Wealth Taxes: Motor vehicle tax, Property tax, Inheritance and transfer tax	
Week - 13		Wealth Taxes: Motor vehicle tax, Property tax, Inheritance and transfer tax	
Week - 14		Wealth Taxes: Motor vehicle tax, Property tax, Inheritance and transfer tax	

Learning Outcomes

#	Learning Outcome
1	Will be able to explain the definition and basic characteristics of taxes.
2	Will be able to distinguish the economic and fiscal objectives of taxation.
3	Will be able to evaluate the principles of taxation and their importance in public finance.
4	Will be able to identify the constitutional and legal limitations of taxation.
5	Will be able to explain the key concepts of taxation technique (such as tax base, taxpayer, liable party, etc.).
6	Will be able to list the stages of the taxation process (assessment, accrual, notification, collection).
7	Will be able to classify taxes according to their types and explain the characteristics of each type.
8	Will be able to demonstrate knowledge and make comparisons regarding taxes on income, expenditure, and wealth.
9	Will be able to describe the main types of taxes implemented in Turkey with examples.
10	Will be able to analyze how the tax system functions and its contribution to public finance.

Sustainable Development Goals

No content has been provided.

Course Theme

No content has been provided.

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Teorik Derse Katılım	0	0	0
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	0	0	0

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Ödevler	0	0	0
Proje - Rapor - Sunum Hazırlama	0	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	0	0	0
Final Sınavı Hazırlığı (sınav süresi dahil)	0	0	0
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0	0	0
Staj Uygulaması	0	0	0
		Calculated ECTS	**0**

Assessment Method and Passing Requirements

No content has been provided.