Course Syllabus

Code - Course Title	**MLY548 - Tax Policy and Practices**
Course Type	II. SEMESTER
Laboratory + Practice	3+0
ECTS	**6.0**
Language of Instruction	Türkçe
Course Type	Elective Courses
Course Instructor(s)	DOÇ. DR. SÜLEYMAN KASAL

Mode of Delivery	Distance Learning
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	Vergi Teorisi ve Politikası, Hüseyin Şen ve İsa Sağbaş, Arıkan Yayınları, Ekim 2017.Vergi Teorisi ve Politikası, Salih Turhan, Filiz, 2020.Vergilerin Ekonomik Analizi, Nihat Edizdoğan ve Ali Çelikkaya, Dora, Eylül 2012.
Work Placement	Yok

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		Introduction to the Course and Learning Outcomes	
Week - 2		Objectives of Tax Policy	
Week - 3		Instruments of Tax Policy	
Week - 4		Structure of Tax Revenues and Policy Impact	
Week - 5		Limits of Taxation	
Week - 6		Business Cycles and Tax Policy	
Week - 7		Price Instability and Tax Policy	
Week - 8		Income and Wealth Redistribution and Tax Policy	
Week - 9		Environmental Issues and Tax Policy	
Week - 10		Globalization and International Taxation	
Week - 11		Efficiency and Optimality in Taxation	
Week - 12		Income Tax Policies and Practice	
Week - 13		Expenditure Tax Policies and Practice	

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Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 14		Case Studies in Tax Policy	

Learning Outcomes

#	Learning Outcome
1	Students will be able to evaluate the economic, social, and environmental objectives of tax policies and interpret their impacts on public budgets and economic stability.
2	Students will be able to analyze the design and implementation of tax tools such as tax types, rates, and incentives, and develop policies aligned with economic and social goals.
3	Students will be able to examine the sources and structure of tax revenues, assess their impact on public budgets, and apply revenue forecasting methods.
4	Students will be able to examine progressive taxation and redistribution mechanisms and assess the effectiveness of tax policies in reducing income and wealth inequalities.
5	Students will be able to analyze the economic impacts of income and expenditure taxes through case studies and apply the principles of efficiency and optimality in tax systems.

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
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.