PAYROLL OBLIGATIONS										
1	Course Title:	PAYROLL OBLIGATIONS								
2	Course Code:	MAL2105								
3	Type of Course:	Optional								
4	Level of Course:	First Cycle								
5	Year of Study:	2								
6	Semester:	3								
7	ECTS Credits Allocated:	5.00								
8	Theoretical (hour/week):	3.00								
9	Practice (hour/week):	0.00								
10	Laboratory (hour/week):	0								
11	Prerequisites:	None								
12	Language:	Turkish								
13	Mode of Delivery:	Face to face								
14	Course Coordinator:	Prof. Dr. FILIZ GIRAY								
15	Course Lecturers:	Prof.Dr.F	Filiz Giray							
16	Contact information of the Course Coordinator:	Bursa Uludağ Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü								
		Görükle Yerleşkesi, Nilüfer, Bursa								
		E-posta: giray@uludag.edu.tr								
17	Website:	Tel: 0224 2941093								
17	Objective of the Course:	The cou	rse aims to know the concent characteristic and technics							
10	objective of the oourse.	tex incentives as a kind of public revenues and to comment their application.								
19	Contribution of the Course to Professional Development:	To develop students' professional skills related to public income theory.								
20	Learning Outcomes:									
		1	To be able to have knowledge about parafiscal revenue concept and reasons of parafiscal revenues.							
		2	To be able to compare with parafiscal revenues and other public revenues							
		3	To be able to explain the doctrines which explain parafiscal revenues within the public finance' science							
		4	To be able to analyze the economic, fiscal and social effects of parafiscal revenue.							
		5	To be able to learn calculation methods of parafiscal revenues according to its types and parafiscal burden concept.							
		6	To be able to evaluate on the parafiscal revenues in Turkey, usage field of these revenues areas and the share of parafiscal revenues within national economy							
		7								
		8								
		9								
		10								
21	Course Content:									

	Course Content:											
Week	Theoretical		Pr	ractice								
1	The definiton, characteristics parafise revenues and the comparison with si concepts of parafiscal revenues.	cal milar										
2	The classification of parafiscal revent occupational, economic and social parevenues.	ues: arafiscal										
3	The technic of parafiscal revenue: Su tax payer, tax base, duty, imposition, assesment	ubject,										
4	Parafiscal revenues in terms of law a finance sciences.	ind public										
5	The concepts of parafiscal burden ar incidence	nd										
6	The economic effects of parafiscal re Economic development, enflation, ec stabilization, resource allocation, and redistribution effect of income.	evenues: conomic I										
7	The fiscal effects of parafiscal revenue effects on taxes and the other effects	ue: the s.										
8	The social effects of parafiscal reven	ues.										
9	The share of parafiscal revenues in r economy: total public revenues, the s public revenues in GDP.	national share of										
10	Parafiscal revenues in Turkev [.] Parafi	iscal										
Activit	es			Number	Total Work Load (hour)							
Theore	social paratiscal institutions.			14	3.00	42.00						
Practica	IThe utilization of parafiscal revenues als/Labs	in	-	0	0.00	0.00						
Self stu	dy practiceperation			14	3.00	42.00						
Homew	rorks			0	0.00	0.00						
Project	capacity in Turkey.		П	0	0.00	0.00						
Field S	tudies			0	0.00	0.00						
Midtern	n exams		Г	1	30.00	30.00						
Others				0	0.00	0.00						
Final E	kams		2	<u>Haluk Eyeli, Faraliska</u> 05	int e ve Faranskar i 30.00	akumiulukier, 30.00						
Total W	Vork Load		1-1			174.00						
Total w	ork load/ 30 hr					4.80						
ECTS (Credit of the Course					5.00						
		R	[
Midterm Exam 1				0.00								
Quiz		0	0.00									
Home work-project 0				0.00								
Final E	xam	60.00										
Total		100.00										
Contrib Succes	oution of Term (Year) Learning Activitiess Grade	es to	40.00									
Contrib	oution of Final Exam to Success Grade	ə	60.00									
Total			100.00									

Measurement and Evaluation Techniques Used in the Course Course Measurement and evaluation are made with multiple choice test questions, right-wrong questions, completion questions, short-answer written questions and small calculation questions.

24 ECTS / WORK LOAD TABLE

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ1 0	PQ11	PQ12	PQ1 3	PQ14	PQ15	PQ16
ÖK1	1	4	4	3	3	3	4	4	2	4	3	4	0	0	0	0
ÖK2	4	4	4	4	3	5	4	4	4	4	3	2	0	0	0	0
ÖK3	4	4	5	4	4	3	5	5	4	3	4	3	0	0	0	0
ÖK4	5	5	3	3	5	3	5	4	3	2	4	3	0	0	0	0
ÖK5	5	4	4	5	4	5	5	2	5	4	4	3	0	0	0	0
ÖK6	5	5	5	5	3	4	4	5	4	3	2	2	0	0	0	0
		I	_O: L	earr	ning C	bjec	tive	s P	Q: P	rogra	m Qu	alifica	tions	5		
Contrib ution Level:	ib 1 very low			2 low			3 Medium		4 High		5 Very High					