

NEW DEVELOPMENT IN PUBLIC INCOMES

1	Course Title:	NEW DEVELOPMENT IN PUBLIC INCOMES	
2	Course Code:	MLY5122	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	4.00	
8	Theoretical (hour/week):	2.00	
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:	Doç. Dr. ZUHAL AKBELEN	
15	Course Lecturers:	Dr. Öğr. Üyesi Zuhall AKBELEN	
16	Contact information of the Course Coordinator:	Adres: Bursa Uludağ Üniversitesi İktisadi ve İdari Bilimler Fakültesi Maliye Bölümü, Görükle Kampüsü, Nilüfer, Bursa. e-posta: zyildirim@uludag.edu.tr Telefon: 0224 294 11 44	
17	Website:		
18	Objective of the Course:	The course aims to inform about improving concepts, variations in new public finance	
19	Contribution of the Course to Professional Development:	It contributes to the specialization of students' in the field of new developments in public incomes.	
20	Learning Outcomes:		
		1	to learn the emergence of new trends in taxation and comments
		2	to assess from view point of efficiency and fairness compares the direct and indirect taxes in public finance area
		3	to develop and apply the ways of solution the problems in public finance.
		4	to have Knows on financial law, financial economics, budget and public finance to work both public sector and private sector.
		5	to improve the newly stratecial approcahes and potential tax resources in public finance.
		6	to collect data related to public finance and to evaluate results obtained from view point of quality progresse
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21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	

1	The traditional tax principles	
2	The change of tax principles	
3	Duty, obligation and useful taxes	
4	The global form studies in taxation	
5	The change of parafiscal incomes	
6	The state enterprises Incomes	
7	Environmental taxes in OECD and EU	
8	Environmental taxes and Turkey	
9	The change of tax structure in Global progress	
10	E-Taxation	
11	Fiscal monopolies	
12	The new trends: expenditures tax towards income taxes	
13	Car tax and the implications in Turkey	
14	The problems emerging the result of globalization	

22	Textbooks, References and/or Other Materials:	1. Gözde Erkin, "Vergilendirme Yetkisinin Tabi Olduğu Anayasal İlkeler", Ankara Barosu Dergisi, 2012/3. 2. Ahmet Emrah Akyazan, "Vergilendirme Yetkisinin Türkiye'deki Gelişimi", TBB Dergisi, Sayı 80, 2009. 3. Serpil Ağcakaya ve Ayşe Armağan, "Mesleki Parafiskal Kurumların Kurumlar Kanunu Açısından Çözümü", Çukurova Üniversitesi İktisadi İdari Bilimler Fakültesi Dergisi, C.11, S.2, 2011.
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Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	2.00	28.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	5	4.00	20.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	0	0.00	0.00
Others	0	0.00	0.00
Final Exams	1	30.00	30.00
Total Work Load			114.00
Total work load/ 30 hr			3.80
ECTS Credit of the Course			4.00

		4. Nihal Demir, "Elektronik Ticarete Vergilendirme Sorunları ve Uluslar Arası Düzeyde Çözüm Arayışlarının Değerlendirilmesi", Anadolu Üniversitesi Sosyal Bilimler Dergisi", C.11, S.2, 2011. 11. Filiz Giray, Türkiye'de Parafiskal Gelirler, Dora Yayın, 2020. 12. Marcel Olbert, Christoph Spengel "Taxation in the Digital Economy– Recent Policy Developments and the Question of Value Creation, ZEW Discussion Papers, No. 19-010, 2019.
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23	Assesment	
TERM LEARNING ACTIVITIES	NUMBER	WEIGHT
Midterm Exam	0	0.00
Quiz	0	0.00
Home work-project	0	0.00

Final Exam	1	100.00
Total	1	100.00
Contribution of Term (Year) Learning Activities to Success Grade	0.00	
Contribution of Final Exam to Success Grade	100.00	
Total	100.00	
Measurement and Evaluation Techniques Used in the Course	Measurement and evaluation are made with written questions.	

24	ECTS / WORK LOAD TABLE
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25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	2	5	3	3	3	3	4	3	2	4	3	4	0	0	0	0
ÖK2	4	3	4	4	4	5	3	3	2	3	4	3	0	0	0	0
ÖK3	3	2	5	3	3	4	3	5	3	3	4	5	0	0	0	0
ÖK4	2	3	4	3	4	3	2	4	2	3	3	3	0	0	0	0
ÖK5	4	3	3	4	3	5	3	4	2	4	2	4	0	0	0	0
ÖK6	3	4	2	3	3	4	3	5	2	3	3	2	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							