

TAX PSYCHOLOGY

1	Course Title:	TAX PSYCHOLOGY
2	Course Code:	MAL2104
3	Type of Course:	Optional
4	Level of Course:	First Cycle
5	Year of Study:	2
6	Semester:	4
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:	No
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Dr. Öğr. Üyesi ZUHAL YILDIRIM
15	Course Lecturers:	
16	Contact information of the Course Coordinator:	zuhal-akbelen@hotmail.com Phone Number: 0224 2941144 Address:Uludağ Üniversitesi İİBF Maliye Bölümü Oda 410 Görükle Kampüsü/ Bursa
17	Website:	
18	Objective of the Course:	Aim of the Course:The main aim of the course is to explain the factors affecting attitudes and behaviours of taxpayers and probable behaviours of taxpayers to tax, and to teach features of an optimal tax system assuring voluntary tax compliance of taxpayers.
19	Contribution of the Course to Professional Development:	
20	Learning Outcomes:	
	1	To be able to define fundamental concepts with regard to psychology of tax.
	2	To be able to explain factors affecting the psychological resistance of taxpayers.
	3	To be able to realize that which taxes, why and when are reacted by taxpayers.
	4	To be able to realize the importance of tax consciousness
	5	To be able to explain the consequences of responses to tax.
	6	To be able to comment about the conception of tax policy and tax regulations.
	7	To be able to list the features of optimal tax system assuring voluntary tax compliance.
	8	
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	10	
21	Course Content:	
	Course Content:	
Week	Theoretical	Practice

1	The Role of State in Satisfying Collective Needs and Taxation	
2	General concepts with regard to Fiscal psychology and Tax Psychology	
3	Significance and Development of Tax Psychology	
4	The Concept of Tax Burden and The Issue of Limit of Tax Burden	
5	The Concept of Voluntary Tax Compliance and It's Scope.	
6	Personal Factors Affecting Voluntary Tax Compliance.	
7	Environmental Factors Affecting Voluntary Tax Compliance	
8	Passive Responses of Taxpayers to Tax.	
9	Active Responses of Taxpayers to Tax.	
10	Tax Evasion and Informal Economy	
11	Spheres of Informal Economy.	
12	Necessitate measures to prevent informal economy	
13	Principals of Tax Structure assuring Voluntary Tax Compliance of Taxpayers	
14	General Assessment in terms of TVS.	

22	Textbooks, References and/or Other		Çiçek H. (2006), Psikolojik ve Sosyal Yönden		
Activites			Number	Duration (hour)	Total Work Load (hour)
Theoretical			14	3.00	42.00
			Üniversitesi Hukuk Fakültesi, Sayın, No: 61 Binnaz E. Y. Ve Şeker M.(2007), Vergiye Karşı Tepkiler,		
Practicals/Labs			0	0.00	0.00
Self study and preperation			2	2.00	28.00
			Kutlan, C.Ö. Ve Argoncu, E. (2009), Vergi Muhasebesi ve		
			Psikolojisi, Ankara.		
Homeworks			0	0.00	0.00
23 Assessment Projects			0	0.00	0.00
Field Studies			0	0.00	0.00
Midterm exams			1	40	30.00
			100		
Others			0	0.00	0.00
Final Exams			0	0	45.00
			100		
Total Work Load					145.00
Total work load/ 30 hr			2	100.00	4.83
ECTS Credit of the Course					5.00
Success Grade					
Contribution of Final Exam to Success Grade			60.00		
Total			100.00		
Measurement and Evaluation Techniques Used in the Course					
24	ECTS / WORK LOAD TABLE				

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	4	5	3	5	2	4	2	3	3	2	0	0	0	0	0	0

ÖK2	4	4	3	5	2	4	2	3	3	2	0	0	0	0	0	0
ÖK3	4	5	3	5	2	4	2	4	2	2	0	0	0	0	0	0
ÖK4	4	5	3	2	2	4	2	3	3	2	0	0	0	0	0	0
ÖK5	4	5	3	5	2	4	2	3	3	2	0	0	0	0	0	0
ÖK6	4	5	3	5	2	4	2	3	2	2	0	0	0	0	0	0
ÖK7	4	5	3	5	2	4	2	3	2	2	0	0	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							