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. FİLİZ GİRAY
15	Course Lecturers:	Yok
16	Contact information of the Course Coordinator:	Uludağ Üniversitesi İİBF Maliye Bölümü giray@uludag.edu.tr Tel: 0224 2941093
17	Website:	
18	Objective of the Course:	The course aims to know the concept, characteristic and technics tex incentives as a kind of public revenues and to comment their application.
19	Contribution of the Course to Professional Development:	
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	Practice

1	The definiton, characteristics parafiscal revenues and the comparison with similar concepts of parafiscal revenues.			
2	The classification of parafiscal revenues: occupational, economic and social parafiscal revenues.			
3	The technic of parafiscal revenue: Subject, tax payer, tax base, duty, imposition, assesment			
4	Parafiscal revenues in terms of law and public finance sciences.			
5	The concepts of parafiscal burden and incidence			
6	The economic effects of parafiscal revenues: Economic development, enflation, economic stabilization, resource allocation, and redistribution effect of income.			
7	The fiscal effects of parafiscal revenue: the effects on taxes and the other effects. (Midterm exam)			
8	The social effects of parafiscal revenues.			
9	The share of parafiscal revenues in national economy: total public revenues, the share of public revenues in GDP.			
10	Parafiscal revenues in Turkey: Parafiscal revenues from point view of legal and parafiscal revenues in tax law.			

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical Turkey: legal regulations, the use of revenues in practice	14	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self study redistribution of income and general tax	14	3.00	42.00
Homeworks	0	0.00	0.00
Projects parafiscal revenues in Turkey.	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams Textbooks, References and/or Other Materials:	1. Nihat Edizdoğan ve Filiz Giray, Teoride ve Türkiye'de Parafiskal Gelirler, 2007 30.00	30.00	
Others	0	0.00	0.00
Final Exams	3. Türkan Öncel, Parafiskal Yükümlülükler, 1983 30.00	30.00	
Total Work Load			144.00
Total work load/ 30 hr			4.80
ECTS Credit of the Course			5.00

Midterm Exam	1	40.00	
Quiz	0	0.00	
Home work-project	0	0.00	
Final Exam	1	60.00	
Total	2	100.00	
Contribution of Term (Year) Learning Activities to Success Grade	40.00		
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	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
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High				5 Very High		