

FISCAL INCENTIVE SYSTEM

1	Course Title:	FISCAL INCENTIVE SYSTEM
2	Course Code:	MAL4102
3	Type of Course:	Optional
4	Level of Course:	First Cycle
5	Year of Study:	4
6	Semester:	8
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:	This course aims to know the place and importance of tax incentives in tax law and to analyse the functions of tax incentives in terms of taxpayers and government.
19	Contribution of the Course to Professional Development:	
20	Learning Outcomes:	
	1	To be able to understand incentive system and tax incentive system
	2	To be able to explain the main and similar concepts which are related to tax incentive.
	3	To be able to explain tax incentives' purposes and types that takes place in tax laws
	4	To be able to have knowledge and evaluate about effectiveness measurement on tax incentives.
	5	To be able to comment tax incentive in Turkish tax laws.
	6	To be able to understand European Union's incentive systems' basic principles and applications and to be able to analyze comparatively with Turkey's incentive system.
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21	Course Content:	
	Course Content:	
Week	Theoretical	Practice
1	Incentives in general: The concept of incentive, tax incentives.	

2	Reaction against taxes: the factors determining individuals' behaviours against taxes, types of tax reactions.	
3	The determination and importance of tax incentives, comparing with the related concepts.	
4	Economic, fiscal, political and administrative purposes of tax incentives	
5	Supply-side economics and tax incentives	
6	Tax incentive types and comparatively evaluation of incentives.	
7	Tax incentive's efficiency and measurements (Midterm exam)	
8	The general principles of tax incentives in Turkey	
9	Incentive assessments and evaluation towards the incentives of investment and export in Turkey	
10	Tax incentives for small and medium sized enterprises in Turkey	
11	Efficiency of tax incentive policies in Turkey	
12	The purposes and scope of incentives in European Union	
13	The implementation of general tax incentives and incentives in small and medium sized enterprises in European Union	

Activites		Number	Duration (hour)	Total Work Load (hour)
22	Theoretical	1	3.00	3.00
	Textbooks, References and/or Other Materials:	2	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study and preperation		0	3.00	42.00
Homeworks		0	0.00	0.00
23		0	0.00	0.00
Assesment Projects		0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		1	30.00	30.00
Others		0	0.00	0.00
Final Exams		0	30.00	30.00
Home work project		0	0.00	0.00
Total Work Load				144.00
Total work load/ 30 hr		2	100.00	4.80
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	3	2	3	3	4	2	3	4	3	2	0	0	0	0	0	0

ÖK2	2	2	3	4	2	4	3	3	2	3	0	0	0	0	0	0
ÖK3	3	2	4	2	4	3	3	3	4	2	0	0	0	0	0	0
ÖK4	2	3	3	2	4	2	4	3	2	3	0	0	0	0	0	0
ÖK5	3	4	3	2	3	3	3	3	2	4	0	0	0	0	0	0
ÖK6	4	3	2	4	3	3	3	4	3	3	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			