

NEW DEVELOPMENT IN PUBLIC INCOMES

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| 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: | Dr. Öğr. Üyesi ZUHAL AKBELEN | |
| 15 | Course Lecturers: | Dr. Öğr. Üyesi Zuhale 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 strategic approaches 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 progress |
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| 21 | Course Content: | | |
| | | Course Content: | |
| Week | Theoretical | Practice | |

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| 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 Çerçevesinde Değerlendirilmesi”, Ankara Barosu Dergisi, 2019/1. | |
| Activites | | Number | Duration (hour) |
| | | | Total Work Load (hour) |
| Theoretical | | Özetleme: Tekel Örneği, (Yayınlanmamış Yüksek Lisans Tezi) Atılım Üniversitesi Sosyal Bilimler Enstitüsü | 2.00 |
| Practicals/Labs | | 0 | 0.00 |
| Self study and preperation | | Ö. Ayşen Saitı Reyhan, "Applications of Environmental Taxes in Environment Economy", Hitit University Journal | 4.00 |
| Homeworks | | 0 | 0.00 |
| Projects | | Ö. Hamdi Demir, "Elektronik Ticarete Vergilendirme Sorunları ve Uluslar Arası Düzeyde Çözüm Önerilerinin Değerlendirilmesi", Anadolu Üniversitesi Sosyal Bilimler Dergisi, C.11, S.2, 2011. | 0.00 |
| Field Studies | | 0 | 0.00 |
| Midterm exams | | Ö. Neşemir Coşkun, "Elektronik Ticarete Vergilendirme Sorunları ve Uluslar Arası Düzeyde Çözüm Önerilerinin Değerlendirilmesi", Anadolu Üniversitesi Sosyal Bilimler Dergisi, C.11, S.2, 2011. | 0.00 |
| Others | | 0 | 0.00 |
| Final Exams | | 1. 2005. "Yüksek Lisans Tezi" Atılım Üniversitesi Sosyal Bilimler Enstitüsü | 30.00 |
| Total Work Load | | | 114.00 |
| Total work load/ 30 hr | | Yaklaşımlar, 2006. | 3.80 |
| ECTS Credit of the Course | | | 4.00 |
| | | 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. | |
| 23 | Assesment | | |
| TERM LEARNING ACTIVITIES | | NUMBE R | WEIGHT |
| Midterm Exam | | 0 | 0.00 |
| Quiz | | 0 | 0.00 |
| Home work-project | | 0 | 0.00 |

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| 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

| 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 | | | | | | | |