TAXATION AND WELFARE

1	Course Title:	TAXATION AND WELFARE
2	Course Code:	MLY6114
3	Type of Course:	Optional
4	Level of Course:	Third 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:	Prof. Dr. UFUK SELEN
15	Course Lecturers:	Doç. Dr. Ufuk Selen
16	Contact information of the Course Coordinator:	Bursa Uludağ Üniversitesi İ.İ.B.F. Maliye Bölümü, Görükle Kampusü, Bursa, Türkiye E-posta: uselen@uludag.edu.tr Tel.: (0224) 294 1035
17	Website:	
18	Objective of the Course:	Taxation has the ability to affect an individual's after-tax income and, consequently, his social and economic decisions. With this feature, taxation is an effective factor in determining the welfare level of the individual. In this context, the aim of the course is to contribute to the students' ability to comprehend, analyze and develop policies about the effect of taxation on individual and social welfare.
19	Contribution of the Course to Professional Development:	It contributes to the specialization of students in analyzing the impact of taxation on individual and social welfare and developing policies.
20	Learning Outcomes:	

		1	Become aware of the concept of well-being and its elements.
		2	Understands the relationship between economic efficiency, justice and social welfare.
		3	Explain the relationship between taxation and social welfare.
		4	Have knowledge about the concept of optimal taxation and its components and can use it in specific analysis.
		5	Evaluates contemporary taxation approaches in terms of optimal taxation.
		6	Optimal taxation criteria of the tax policies applied in Turkey to analyze and evaluate the social welfare aspect.
		7	
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		10	

21	Course Content:	
	Course Content:	

Week	Theoretical	Practice
1	Concept, Definition and charectaristics of Welfare	
2	Social Wellfare and the Social Wellfare Functions.	
3	The balance of Social Wellfare, activity and Justice, Pareto optimality	
4	Tax and the economic effects of Taxation; Substitution Effect, Income Effect and Decision Effect	
5	The effect of taxation on resource allocation: Efficiency and productivity	
6	The effect of taxation on income distribution: social justice.	
7	Optimal taxation: The balance between efficiency and fairness (1)	
8	Optimal taxation: The balance between efficiency and fairness (2)	
9	Optimal Taxation of income. (1)	
10	Optimal Taxation of income. (2)	
11	Optimal Taxation of consumption.	
12	Optimal Taxation of wealth.	
13	Optimal tax practices in the world: analysis of model country tax policies.	

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	14	4.00	56.00
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

Materials:

Piyasa ve Refah İlişkisi, (Yüksek Lisans Tezi), Ankara: Ankara Üniversitesi Sosyal Bilimler Enstitüsü, 2003

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SLEMROD Joel, "The Consequences of Taxation", Taxation, Economic Prosperity, and Distributive Justice, ed. Ellen Frankel Paul, Fred D. Miller, Jeffrey Paul, Cambridge: Cambridge University Press, 2006, pp. 73-88.
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TURHAN Salih, Vergi Teorisi ve Politikası, İstanbul: Filiz Kitapevi, 1993.
MANKİW N. Gregory, WEINZIERL M. Charles, D. Ferris YAGAN, "Optimal Taxation in Theory and Practice", Journal of Economic Perspectives, 23, 4, 2009, pp. 147-174.
YERELİ Ahmet Burçin, Ahmet Yılmaz ATA, "Vergi Adaletine Ulaşma Yöntemleri Çerçevesinde Fayda İlkesinin Teorik Açıdan Değerlendirilmesi", Maliye Dergisi, 161, 2011, ss. 21-32.
YÜKSEL Cihan, Optimal Vergileme Tartışmalarında Laffer Eğrisi, Ankara: Turhan Kitabevi Yayınları, 2016.

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 carried out with the classical examination method, in which students can use their interpretation skills as well as their theoretical knowledge.

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	5	3	4	3	5	3	3	2	5	3	5	4	0	0
ÖK2	3	5	4	3	3	3	4	3	3	4	4	4	3	5	0	0

ÖK3	4	4	5	3	4	5	3	4	3	5	4	3	5	4	0	0
ÖK4	5	3	4	3	3	4	5	4	3	2	5	3	5	4	0	0
ÖK5	4	3	4	4	4	5	3	2	4	3	4	3	5	3	0	0
ÖK6	4	4	5	3	4	3	5	3	4	3	4	5	4	4	0	0

LO: Learning Objectives   PQ: Program Qualifications

Contribution Level:	1 very low	2 low	3 Medium	4 High	5 Very High