SOCIOLOGY OF FINANCE

1	Course Title:	SOCIOLOGY OF FINANCE
2	Course Code:	MLY2104
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:	None
12	Language:	Turkish
13	Mode of Delivery:	Face to face
14	Course Coordinator:	Doç. Dr. ZUHAL AKBELEN
15	Course Lecturers:	Dr. Öğr. Üyesi Zuhal 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:	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:	It contributes to understanding and explaining the taxpayers' attitudes and behaviors towards tax.
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 pyschological 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	
		9	
		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 prevernt informal economy	
13	Principals of Tax Structure assuring Voluntary Tax Compliance of Taxpayers	
14	General Assessment in terms of TVS.	

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	3.00	42.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	2.00	28.00
Homeworks	0	0.00	0.00
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	1	45.00	45.00
Total Work Load			145.00
Total work load/ 30 hr			4.83
ECTS Credit of the Course			5.00

| 22 | Textbooks, References and/or Other Materials: | 1. Çiçek, H. (2006), Psikolojik ve Sosyal Yönden Yükümlülerin Vergiye Karşı Tutum ve Tepkileri (İstanbul İli Anket Çalışması), İSMMMO.
2. Karakoç, Y. (1995), Sosyal Maliye, Dokuz Eylül Üniversitesi Hukuk Fakültesi Yayını, No: 61.
3. Binhan E. Y. Ve Şeker M.(2007), Vergiye Karşı Tepkiler, İSMMMO Yayınları No: 86.
4. Aktan. C.C. ve diğerleri (2006), Vergileme Ekonomisi ve Psikolojisi, Ankara.
5. Kirchler, E. (2007). The Economic Psychology of Tax Behaviour. New York: Cambridge University Press.
6. Torgler, B. (2007). Tax Compliance and Tax Morale: A Theoretical and Empirical Analysis. Cheltenham, UK & Northampton, MA, USA: Edward Elgar.
7. J. T. Scholz (eds.), Taxpayer Compliance, Vol. 2, Social Science Perspectives (University of Pennsylvania Press, Philadelphia), pp. 220-22.
8. Wenzel, M. - Tax compliance and the psychology of justice: Mapping the field. In V. Braithwaite (Ed.), Taxing Democracy: Understanding Tax Avoidance and Evasion.Aldershot:Ashgate Publishing, 2003.
9. Saad. (2014). Tax knowledge, tax complexity and tax compliance: Taxpayers' view. Procedia-Social and Behavioral Sciences, 109,pp. 1069-1075.
10. Sapiei, Kasipilai, & Eze. (2014). Determinants of tax compliance behaviour of corporate taxpayers in Malaysia. eJournal of Tax Research, 12(2),pp 383-400.
11. Aydoğan, Selma Demirtaş , (2017),"Vergi Psikolojisinin Temelleri ve Vergiye Karşı Davranışları Etkileyen Faktörlerin Değerlendirilmesi", Balkan ve Yakın Doğu Sosyal Bilimler Dergisi, Özel Sayı.03, ss. 14-22.
12. Hofmann, Eva, Martin Voracek, Christine Bock, Erich Kirchler, (2017), "Tax Compliance Across Sociodemographic Categories: Meta Analyses of Survey Studies in 111 Countries", Journal of Economic Psychology, V.62.
13. Kitapçı, İsmail, (2015), Vergi Etiği Vergi Psikolojisi, Verginin Sosyo-Psikolojik Teorisi, 3.b., Ankara: Seçkin Yayın.
14. Uyanık, Atilla, (2019), "Vergi Bilinci ve Vergiye Gönüllü Uyumun Vergi Gelirlerine Etkilerinin Değerlendirilmesi", Maliye Dergisi, S.177, ss. 354-386. |

23	Assesment

TERM LEARNING ACTIVITIES	NUMBER	WEIGHT
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		Measurement and evaluation are made with multiple choice test 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	3	2	4	4	3	2	3	4	4	2	0	0	0	0	0	0
ÖK2	2	3	2	3	3	2	4	3	4	2	0	0	0	0	0	0
ÖK3	3	4	4	3	2	3	4	3	4	3	0	0	0	0	0	0
ÖK4	4	5	3	2	2	4	2	3	3	2	0	0	0	0	0	0
ÖK5	2	3	2	3	3	3	2	2	2	3	0	0	0	0	0	0
ÖK6	2	3	2	3	4	3	3	2	4	3	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		