

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 tax 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
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21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	

1	The definition, characteristics of 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 technique of parafiscal revenue: Subject, tax payer, tax base, duty, imposition, assessment	
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, inflation, 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.	
11	The types of parafiscal revenues in Turkey, social parafiscal institutions.	
12	The utilization of parafiscal revenues in Turkey: legal regulations, the use of revenues in practice.	
13	The effects of social parafiscal revenues on redistribution of income and general tax capacity in Turkey.	
14	The development and problems of social parafiscal revenues in Turkey.	
22	Textbooks, References and/or Other Materials:	1. Nihat Edizdoğan ve Filiz Giray, Teoride ve Türkiye'de Parafiskal Gelirler, 2007 2. Haluk Egeli, Parafiskalite ve Parafiskal Yükümlülükler, 2005 3. Türkan Öncel, Parafiskal Yükümlülükler, 1983
23	Assesment	
TERM LEARNING ACTIVITIES		NUMBER
Midterm Exam		1
Quiz		0
Home work-project		0
Final Exam		1
Total		2
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	

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	3.00	42.00
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	30.00	30.00
Total Work Load			144.00
Total work load/ 30 hr			4.80
ECTS Credit of the Course			5.00

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			