



COURSE INFORMATION FORM

Course Name	Course Code
Tax Theory and Policy	191118051

Semester	Number of Course Hours per Week		Credit	ECTS
	Theory	Practice		
8 th	2	0	2	4

Course Category (Credit)				
Basic Sciences	Engineering Sciences	Design	General Education	Social Sciences
				X

Course Language	Course Level	Course Type
Turkish	Undergraduate	Elective

Prerequisite(s) if any	-
Objectives of the Course	Historical Development of Taxation, Objectives of Taxation, Tax Technique, Taxation Principles, and to explain the effects of taxation on the economy, economic growth, income distribution.
Short Course Content	The historical development of taxation, theories related to taxation, objectives of taxation, tax technique, taxation principles and basic information about the main taxes will be explained. Students will have information about taxation technique. Students will be able to evaluate the effects of taxation on economy, income distribution and economic growth.

Learning Outcomes of the Course	Contributed PO(s)	Teaching Methods *	Measuring Methods **
1 To understand the history of taxation, to learn the theory of taxation.	1, 2, 3	1, 8	A
2 To be able to explain the effects of taxation on the economy.	1, 3, 6, 8	1, 8	A
3 To be able to explain the effects of taxation on economic growth.	1, 2, 3	1, 8	A, F
4 To be able to explain the effects of taxation on income distribution.	1, 2, 10	1	A
5 To be able to explain the relationship between taxation and economic conjuncture, to establish a link between taxation and basic concepts such as inflation and stagflation.	1, 2, 3	1	A, F
6 To be able to classify the reactions against taxation.	1, 2, 3	1, 8	A
7			
8			
9			

*Teaching Methods 1:Expression, 2:Discussion, 3:Experiment, 4:Simulation, 5:Question-Answer, 6:Tutorial, 7:Observation, 8:Case Study, 9:Technical Visit, 10:Trouble/Problem Solving, 11:Individual Work, 12:Team/Group Work, 13:Brain Storm, 14:Project Design / Management, 15:Report Preparation and/or Presentation

**Measuring Methods A:Exam, B:Quiz, C:Oral Exam, D:Homework, E:Report, F:Article Examination, G:Presentation, I:Experimental Skill, J:Project Observation, K:Class Attendance; L:Jury Exam

Main Textbook	Turhan, Salih. Vergi Teorisi ve Politikası, 2020, Filiz Kitabevi.
Supporting References	Saraçoğlu, Fatih, 2022, Vergi Teorisi Politikası ve Türkiye Uygulamaları, Ankara, Gazi.
Necessary Course Material	-

Course Schedule	
1	Historical Development of Taxation
2	Definition, Objectives and Elements of Tax
3	Tax Technique and Tax Tariffs
4	Classification of Taxes
5	Classification of Taxes
6	Principles of Taxation
7	Reactions to Tax and Tax Compliance
8	Mid-Term Exam
9	Effects of Taxation on Income Distribution
10	Impact of Taxation on Cyclical Stability
11	Taxation and Inflation
12	Taxation and Stagflation
13	The Effect of Taxation on Economic Growth
14	Tax Reforms and Their Effects
15	International Taxation and Problems
16,17	Final Exam

Calculation of Course Workload			
Activities	Number	Time (Hour)	Total Workload (Hour)
Course Time (number of course hours per week)	14	2	28
Classroom Studying Time (review, reinforcing, prestudy,...)	14	4	56
Homework	4	8	32
Quiz Exam			
Studying for Quiz Exam			
Oral exam			
Studying for Oral Exam			
Report (Preparation and presentation time included)			
Project (Preparation and presentation time included)			
Presentation (Preparation time included)			
Mid-Term Exam	1	2	2
Studying for Mid-Term Exam			
Final Exam	1	2	2
Studying for Final Exam			
Total workload			120
Total workload / 30			4
Course ECTS Credit			4

Evaluation	
Activity Type	%
Mid-term	40
Quiz	-
Homework	-
Bir öge seçin.	
Bir öge seçin.	
Final Exam	60
Total	100

RELATIONSHIP BETWEEN THE COURSE LEARNING OUTCOMES AND THE PROGRAM OUTCOMES (PO) (5: Very high, 4: High, 3: Middle, 2: Low, 1: Very low)		
NO	PROGRAM OUTCOME	Contribution
1	To understand, analyze and comment on legal problems, to be able to discuss these issues, to offer opinions and solutions, to relate these processes to real life.	4
2	To have judgment skills and abilities in the field of law, open to cooperation with others, able to work in harmony with them, keen on research and examination, and having knowledge at a level to carry out a problem-solving process from beginning to end.	4
3	To have the knowledge to determine the provisions to be applied to legal disputes, to have the ability to analyze, discuss and evaluate the court decisions in the relevant field.	4
4	To have skills to assimilate and carry the rules of ethics and profession.	2
5	To have skills to approach critically and creatively on the legal and social problems in terms of rule of law and ideal of justice.	2
6	To have skills to understand the differences between the theory and practice of private and public law.	1
7	To be able to comprehend the importance of lifelong learning and to analyze legal, social, cultural and similar events and developments in the world, country, region and local and to be able to comment on these at a sufficient level.	2
8	To have the skills to conduct disciplinary and interdisciplinary research and study.	1
9	To grow up with the moral and ethical rules required by business life and to be able to use them effectively in the future.	1
10	To have skills to use vocational information technologies efficiently in solving legal problems.	1

LECTUTER(S)				
Prepared by				
Signature(s)				

Date:06.06.2024