

**T.C.**  
**ALANYA ALAADDİN KEYKUBAT UNIVERSITY**  
**INSTITUTE OF GRADUATE STUDIES**  
**PUBLIC FINANCE (M.Sc.)**

**Course Contents**

**LEE572 MASTER'S SPECIALIZATION FIELD COURSE:** The aim of the course; It is aimed to provide graduate students with the ability to transfer the knowledge and experiences specific to the scientific field in which the Advisor faculty member works, to follow and evaluate the scientific ethics and work discipline, and the current literature on the thesis topic.

Course content; Evidence-based applications, theoretical information about the thesis topic, subject areas of interest to the student.

**LEE 582 MASTER CONSULTING:** The aim of the course; To guide the student in academic studies. Course content; Informing about the research process, literature review, literature evaluation and interpretation, informing about the thesis preparation process.

**MLY 501 SCIENTIFIC RESEARCH TECHNIQUES, RESEARCH AND PUBLICATION ETHICS:** The aim of the course; To teach how to use the acquired knowledge and skills regarding the planning, implementation and reporting of a research to be conducted within the framework of the necessity and functionality of ethical rules. Course content; Within the scope of this course, research proposal writing, research report preparation and method methods, basic rules and rules in article writing, ethical problems and prevention of unethical behaviors in research, validity and reliability are explained and discussed.

**MLY 501 BUDGET SYSTEMS AND POLICIES:** Program budget, performance budget, zero-based budget, performance-based budget, budgeting principles, budget policies, stabilizing budget policies, income distribution and budget policy.

**MLY 503 ANALYSIS OF PUBLIC ECONOMY:** Issues in general equilibrium and welfare economics, social welfare functions, perfect competition and pareto optimum; economic effects in the taxation of goods and services, income, company profits; various issues in public goods and pricing in the public sector.

**MLY 505 PUBLIC SERVICES AND EXPENDITURES ANALYSIS:** One of the basic roles and functions of the state in the economy is to produce goods and services. In the historical process, it has been seen that the state produces goods and services of different qualities, from full public goods and services to private goods and services, and spends on these services. Today, although this function of the state continues, it is seen that there are some changes in the presentation and financing of public goods and services. The aim of this course is to examine, analyze and evaluate public goods and services and expenditures in terms of various sectors.

**MLY 507 SEEs and PRIVATIZATION:** Reasons for establishment of SOEs, performance and objective functions of SOEs, pricing and investment rules; SOE reforms, examples of

European countries; Regulation and privatization of public facilities as an alternative to SOEs; Statism and privatization movements in Turkey.

**MLY 509 TAX REVISION AND ACCOUNTING:** The concept and purpose of revision. Revision types. Revision processes. Tax errors and cheats. Tax avoidance methods. Tax review and revision.

**MLY 511 INTERNATIONAL FINANCE:** Global goods, tax competition, taxation of international capital movements, tariff policies in developed and developing countries, the effect of foreign trade taxes on public revenues, international factor movements and taxation and harmonization of taxes.

**MLY 513 TAX CRIMINAL LAW:** Crimes punished by the tax administration, tax crimes tried by criminal courts, common rules regarding penalties (regret, reduction in penalties, participation, repetition, etc.), administrative resolution of tax disputes; reconciliation, correction of errors.

**MLY 515 FINANCIAL INSTITUTIONS:** Financial institutions in general; definition, scope, functions and types, Turkish financial system and its features, banking sector, central banking, commercial banking, public banking, development and investment banking, insurance structure and problems, parafiscal institutions, credit and surety cooperatives, private financial institutions, financial intermediary institutions, funds, securities analysis, risk and return, portfolio analysis.

**MLY 517 ECONOMY OF CORRUPTION:** Conceptual definitions of corruption and its content; cost-benefit analysis of corruption on the public economy, the effect of corruption on public investments, economic growth and public expenditures; the economic consequences of corruption and the effective ways of combating corruption.

**MLY 519 ECONOMETRICS I:** Univariate regression models, estimation problems, classical linear regression model, bivariate regression model, interval estimation and hypothesis testing, multiple regression analysis, estimation problems, relaxation of classical model assumptions, multiple correlation -heteroskedasticity- autocorrelation.

**MLY 521 INFORMAL ECONOMY:** Definition of informal economy, size of the problem, reasons; The effects of the informal economy on the country's economies, the determination of the main factors that increase the informality in the economy and the measures to be taken to prevent informality.

**MLY 523 TAX PROCEDURE LAW:** The place of Tax Procedure Law in the legal system and its relationship with other branches of law, basic concepts and general information on tax procedure law, taxation procedures, sources of tax law, parties to tax, competence, representation and responsibility in tax law, tax laws implementation in terms of time and place, tax technique; elimination of imposition, notification, accrual, collection and tax debt.

**MLY 525 PUBLIC EXPENDITURE LAW:** It is aimed to examine and evaluate in detail the legal regulations that constitute the source of public expenditure law, which is an important

sub-branch of financial law, and which can be called expenditure legislation. Recording and reporting constitute the content of responsibility in public expenditures.

**MLY 527 TAX PSYCHOLOGY:** Sociological and Psychological Aspects of Taxation Principles, Theoretical Foundations of Tax Psychology, Tax Ethics and Culture, Active and Passive Reactions to Taxes, Informal Economy, Fiscal Deception Concept: Causes and Consequences, Voluntary Compliance with Taxes.

**MLY 500 MASTER'S SEMINAR:** The aim of the course; It is the preparation of a study consisting of an oral presentation and a written text, based on the examination and examination of a scientific subject that the student did not see during the graduate education process or needs in-depth examination. Course content; Advising the student on how to find the subject they want to study, in what context they can prepare this subject, how to prepare a seminar according to the sources they find, how to prepare an oral presentation and a written text.

**MLY 502 FINANCIAL POLICIES:** Objectives and tools of fiscal policy, economic conjuncture and methods of fiscal policy, anti-cyclical fiscal policy applications, fiscal problems for economic development and fiscal policy applications for economic stability problems in Turkey.

**MLY 504 ANALYSIS OF TURKISH TAX SYSTEM:** General evaluation of Turkish tax system, analysis of income tax, analysis of corporate tax, analysis of VAT, analysis of taxes on wealth and analysis of other taxes.

**MLY 506 PUBLIC FINANCIAL MANAGEMENT AND AUDIT:** In this course, the concept of public financial management will be introduced, public financial management practices in Turkey and in the world will be discussed, the concepts of internal and external auditing in the public sector will be examined, and issues such as reforms and regulations in public financial management will be discussed.

**MLY 508 FINANCE ANALYSIS OF LOCAL ADMINISTRATIONS:** Reasons for existence of local administrations; scope and characteristics of inter-administrative relations; distribution of services between administrations; income distribution; the big cities problem; duties, revenues, budget of special provincial administrations; duties, revenues, budget of municipalities; duties, incomes, budget of villages; problems of local administrations and solutions.

**MLY 510 ANALYSIS OF GOVERNMENT DEBT:** Government borrowing, reasons for government borrowing, separation of domestic and foreign debt, the development of domestic and foreign debt in Turkey, the structure and economic effects of domestic debt in Turkey, the structure and economic effects of external debt, the foreign debt of developing countries problem and suggested solutions.

**MLY 512 TAX THEORY AND POLICY:** Views explaining the justification of tax, functions of tax, taxation principles, income distribution and taxation, growth and taxation, tax policies for stabilization, normative analysis of taxation; in terms of efficiency and equity: effects of taxes on labor supply, income effect, substitution effect; the effects of taxes on savings; effects on savings volume, effects on savings composition; effects on firms' investment and financial

decisions; effects on investment amount, effects on investment type; tax reflection; partial equilibrium analysis and general equilibrium analysis.

**MLY 514 LEGAL FUNDAMENTALS OF TAXATION:** Legal and constitutional foundations of taxation: State of law and tax law, Taxation authority and its relationship with democracy: Legal security principle and protection of fundamental rights and freedoms, Evaluation of constitutional principles of tax law: Generality, principle of equality, fairness of tax burden and Principle of balanced distribution, Evaluation of constitutional principles of tax law.

**MLY 516 TAX JURISDICTION LAW:** Administrative resolution of tax disputes; reconciliation, correction of errors, resolution of disputes through the judiciary; functions of tax courts, regional administrative courts, Council of State and tax jurisdiction.

**MLY 518 TAXATION IN THE EUROPEAN UNION:** Common tax policies in the European Union, legal basis and justification of tax harmonization in the European Union, difficulties of tax harmonization, harmonization of indirect taxes; harmonization of value added tax, excise tax, direct taxes; corporate tax, other taxes; The problem of harmonization of the Turkish tax system with the European Union tax system; harmonization at the customs union stage and harmonization in case of Turkey's full membership to the EU.

**MLY 520 ECONOMETRICS II:** Dummy variable models, logit, probit and tobit models, dynamic econometric model; autoregressive and distributed lag models, simultaneous equation models, time series analysis; stationarity, unit roots and cointegration, forecasting with ARIMA and VAR models.

**MLY 522 TAX EXECUTION LAW:** To be able to analyze the existing institutions and the law in order to secure and accelerate the collection of tax receivables from public receivables within the scope of Law No. 6183. In this context, it covers the analysis of institutions such as collateral, precautionary accrual, precautionary attachment, notification of payment order, cancellation cases.

**MLY 524 FOREIGN TRADE OPERATIONS:** Foreign trade transactions, Documents used in foreign trade, payment methods and delivery methods (Incoterm), Foreign trade policy, Theoretical development of taxes taken from foreign trade, Historical development of foreign trade taxes, Application of customs tariff statistics, Destination country and Principles of departure country and rules of origin, Customs duty, Value added tax and special consumption tax on foreign trade, Other taxes on foreign trade. Analysis of foreign trade taxes.

**MLY 526 THE THEORY OF PUBLIC CHOICE:** Fundamental principles such as methodological individualism, rationality and maximand principle, and political exchange will be examined; The failure of the public economy, the ignorance and indifference of rational voters, rent seeking, vote trading, political myopia, failure to realize the principle of unanimity, the presentation of public goods and services in bundles and the median voter theory will be discussed and the social cost of the growth of the state will be analyzed.

**MLY 528 REGULATORY ECONOMY:** Development of regulation economy, privatization-deregulation and regulation relationship, definitions and scope of regulation, regulation tools,

regulation process, competition law, regulation theory, seizure problem, natural monopoly theory, regulation practices in various natural monopoly sectors, health, safety and environmental regulations.

**MLY 530 FINANCIAL SOCIOLOGY:** Concepts of society and state, The development of the budget right in the West and its effects on the change of social structure, The relationship between financial socialization and culture, Social stratification and the effects of the financial system in Turkey on social stratification, Factors affecting the attitudes and behaviors of the society towards taxes, Asset tax, The effect of tax amnesties on the attitudes and behaviors of the society towards taxes.