

**ALANYA ALAADDIN KEYKUBAT UNIVERSITY**

**GRADUATE SCHOOL of EDUCATION**

**PUBLIC FINANCE MASTER'S DEGREE PROGRAM COURSE CONTENTS**

**I.YEAR – I. SEMESTER**

LESSON CODE	COURSE TITLE	CLASS HOURS			ECTS	CONTENTS
		T	P	L		
LEE 571	MASTER'S SPECIALIZATION FIELD COURSE	4	0	0	8	The aim of the course; 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 581	MASTER CONSULTANCY	0	1	0	1	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	3	0	0	6	The aim of the course; To teach how to use the acquired knowledge and skills regarding the planning, implementation, and reporting of 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, method methods, basic rules, 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	3	0	0	5	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	ANALYSIS OF PUBLIC SERVICES AND EXPENDITURES	3	0	0	5	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. This course aims to examine, analyze and evaluate public goods and services and expenditures in terms of various sectors.
MLY 507	SEEs and PRIVATIZATION	3	0	0	5	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	3	0	0	5	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	3	0	0	5	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	3	0	0	5	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	3	0	0	5	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	CORRUPTION ECONOMY	3	0	0	5	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	3	0	0	5	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 correlations - heteroskedasticity- autocorrelation.
MLY 521	INFORMAL ECONOMY	3	0	0	5	Definition of the 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	3	0	0	5	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	3	0	0	5	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	3	0	0	5	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.
	<i>Total</i>				30	

#### I.YEAR – II. SEMESTER

LESSON CODE	COURSE TITLE	CLASS HOURS			ECTS	CONTENTS
		T	P	L		
LEE 572	MASTER'S SPECIALIZATION FIELD COURSE	4	0	0	8	The aim of the course; 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 CONSULTANCY	0	1	0	1	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.
İKT 502	SEMINAR	0	2	0	6	The aim of the course; 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	FISCAL POLICIES	3	0	0	5	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 THE TURKISH TAX SYSTEM	3	0	0	5	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	3	0	0	5	In this course, the concept of public financial management will be introduced, public financial management practices in Turkey and 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	FISCAL ANALYSIS OF LOCAL ADMINISTRATIONS	3	0	0	5	Reasons for the existence of local administrations; scope and characteristics of inter-administrative relations; distribution of services between administrations; income distribution; the big cities problem; duties, revenues, the budget of special provincial administrations; duties, revenues, the budget of municipalities; duties, incomes, the budget of villages; problems of local administrations and solutions.
MLY 510	ANALYSIS OF GOVERNMENT DEBT	3	0	0	5	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	3	0	0	5	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 BASIS OF TAXATION	3	0	0	5	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, the principle of equality, fairness of tax burden and Principle of balanced distribution, Evaluation of constitutional principles of tax law.
MLY 516	TAX JURISDICTION LAW	3	0	0	5	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	3	0	0	5	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	3	0	0	5	Dummy variable models, logit, probit, and Tobit models, dynamic econometric models; 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	3	0	0	5	To be able to analyze the existing institutions and the law 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 TAXATION	3	0	0	5	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	PUBLIC CHOICE THEORY	3	0	0	5	Fundamental principles such as methodological individualism, rationality, 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	3	0	0	5	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	FISCAL SOCIOLOGY	3	0	0	5	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.
	<i>Total</i>				30	

## II.YEAR – III. SEMESTER

LESSON CODE	LESSON CODE	COURSE TITLE			CLASS HOURS	ECTS
		T	P	L		
LEE 573	MASTER'S SPECIALIZATION FIELD COURSE	8	0	0	8	The aim of the course; 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 583	MASTER CONSULTANCY	0	1	0	1	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.
LEE 591	MASTER'S THESIS II	0	0	0	21	The course includes the student's ability to carry out an independent study after the completion of the theoretical and practical courses under the supervision of a faculty member. For this reason, during the study, the student works under the supervision of his/her advisor for literature review, data collection and evaluation, analysis, and presenting the results in writing.
	<i>Total</i>				30	

## II.YEAR – IV. SEMESTER

LESSON CODE	COURSE TITLE	CLASS HOURS			ECTS	CONTENTS
		T	P	L		
LEE 574	MASTER'S SPECIALIZATION FIELD COURSE	8	0	0	8	The aim of the course; 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 584	MASTER CONSULTANCY	0	1	0	1	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.
LEE 592	MASTER'S THESIS II	0	0	0	21	The course includes the student's ability to carry out an independent study after the completion of the theoretical and practical courses under the supervision of a faculty member. For this reason, during the study, the student works under the supervision of his/her advisor for literature review, data collection and evaluation, analysis, and presenting the results in writing.
	<i>Total</i>				30	