

INTERNATIONAL FISCAL ISSUES

1	Course Title:	INTERNATIONAL FISCAL ISSUES	
2	Course Code:	MLY5119	
3	Type of Course:	Optional	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	1	
7	ECTS Credits Allocated:	4.00	
8	Theoretical (hour/week):	2.00	
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:	Dr. Öğr. Üyesi ZUHAL AKBELEN	
15	Course Lecturers:	Dr. Öğr. Üyesi Zuhale 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:	This Course aims to determine increased taxation, debt and financial problems in international fiscal area, which share in economic crisis and to analyze with graduated students in this field.	
19	Contribution of the Course to Professional Development:	It contributes to the specialization of students' in the field of international financial problems.	
20	Learning Outcomes:		
		1	To be able to understand international fiscal sources
		2	To be able to assess international debt issues
		3	To be able to explain taxation techniques of international fiscal movements
		4	To be able to analyze the problems of international tax agreements and double taxation
		5	To be able to assess tax evasion and tax avoidance from view of international tax compliance
		6	To be able to explain the share of international fiscal and institutions in economic crisis
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		10	
21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	
1	Capital stream and their effects on the economies of countries		
2	The international fiscal sources and functions		

3	The role of followed policies of international institution in economic crisis	
4	International financial stream taxed issue	
5	The reasons and progress of international debt crisis	
6	The debt crisis in EU and of international fiscal institution	
7	International double taxation and international tax agreements	
8	The international tax agreement in Turkey eliminating international double tax	
9	International tax competition	
10	Tax evasion and tax avoidance from view of international tax compliance	
11	Tax evasion and tax avoidance in corporate tax from international tax compliance framework in Turkey	
12	The role of tax incentives in directed international capital streams	
13	The international taxation in multinational corporations	
14	The international agreement towards foreign capital investments	

Activites	Number	Duration (hour)	Total Work Load (hour)
Theoretical	14	2.00	28.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	14	4.00	56.00
Homeworks	0	0.00	0.00
Projects	0	0.00	0.00
Field Studies	0	0.00	0.00
Midterm exams	0	0.00	0.00
Others	0	0.00	0.00
Final Exams	1	30.00	30.00
Total Work Load			114.00
Total work load/ 30 hr			3.80
ECTS Credit of the Course			4.00

22	Textbooks, References and/or Other Materials:	<p>1. Muhammed Akdiş, Global Finansal Sistem , Finansal Krizler ve Türkiye, Beta Yayınları, 2000.</p> <p>2. Paul Krugman, “What happened to Asia?”, Working Paper, 1998.</p> <p>3. Ronde P. Mendez, International Public Finance: A New Perspective on Global Relations, Oxford University Press, 1992.</p> <p>4. Esra Ekmekçi, Küreselleşme ve Vergilendirmede Yeni Eğilimler, Kazancı Hukuk Yayınları, 2003.</p> <p>5. Fazıl Tekin, Uluslararası Maliye, Eskişehir: 1990.</p> <p>6. Mircan Tokatlıoğlu, Avrupa Birliği’nde Maliye Politikası ve Türkiye Açısından Bir Değerlendirme, İstanbul: Alfa Basım Yayım Dağıtım, 2004.</p> <p>7. Rıdvan Karluk, Dünya Ekonomisinde Uluslararası Kuruluşlar, İstanbul: Beta Basım A.Ş.,6. Baskı, 2007.</p> <p>8. Murat Çubukçu, Uluslararası Çifte Vergilendirme Sorunu, İstanbul Üniversitesi Sosyal Bilimler Enstitüsü Mali Hukuk Anabilim Dalı İstanbul, 2006.</p> <p>9. Coşkun C.Aktan ve İstiklal Y. Vural, “Vergi Rekabeti”, Erciyes Üniversitesi DDBF Dergisi, Sayı: 22, Ocak-Haziran 2004.</p> <p>10. Serkan Benk, “Küreselleşme ve Vergi Rekabeti: Gelişmekte Olan Ülkeler Açısından Önemi”, Vergi Dünyası, Sayı:273, 2004.</p> <p>11. Nami Çağan, Vergilendirme Yetkisi , İstanbul, Kazancı Hukuk Yayınları, 1982.</p> <p>12. Saygın Eyüpgiller "Uluslararası Zarar Verici Vergi Rekabeti ve Vergi Cennetleri", Yaklaşım Yayınları, Ankara, 2002.</p> <p>13. Abdunnur Yıldız, Murat Demir, "Vergi Cennetleri ve Küresel Gelir Eşitsizliği", Maliye Dergisi, Ocak-Haziran 2019; 176:329-354.</p> <p>14. M. Bennedsen, ve S. Zeume, “Corporate Tax Havens and Transparency”, The Review of Financial Studies, 31(4), 2018, 1221-1264.</p> <p>15.Baki Yegen, Uluslararası Vergilendirme Sorunları ve Çözüm Önerileri, Türkiye’de Güncel Mali Tartışmalar, (ed.)Hünkar Güler, Ekin Yayın, 2019.</p> <p>16.L. Liu, T. Schmidt-Eisenlohr, D. Guo, “International Transfer Pricing and Tax Avoidance: Evidence from Linked Trade-Tax Statistics in the United Kingdom”, The Review of Economics and Statistics, October 2020, 102(4): 766–778.</p>	
23	Assesment		
TERM LEARNING ACTIVITIES		NUMBE R	WEIGHT
Midterm Exam		0	0.00
Quiz		0	0.00
Home work-project		0	0.00
Final Exam		1	100.00
Total		1	100.00
Contribution of Term (Year) Learning Activities to Success Grade		0.00	
Contribution of Final Exam to Success Grade		100.00	
Total		100.00	
Measurement and Evaluation Techniques Used in the Course		Measurement and evaluation are made with written 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	4	5	2	4	3	3	4	4	2	4	3	4	0	0	0	0
ÖK2	5	4	4	5	3	5	3	5	3	3	4	4	0	0	0	0
ÖK3	2	3	5	2	4	3	5	4	5	4	2	5	0	0	0	0
ÖK4	3	4	2	5	3	2	4	5	3	5	4	5	0	0	0	0
ÖK5	2	5	3	4	4	5	2	3	5	4	2	3	0	0	0	0
ÖK6	3	4	5	5	2	4	3	5	4	2	4	3	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			