| GLOBALIZATION AND FISCAL STRUCTURE |   |  |  |  |  |  |  |  |  |
|------------------------------------|---|--|--|--|--|--|--|--|--|
| 1                                  | Course Title:   | GLOBALIZATION AND FISCAL STRUCTURE   |  |  |  |  |  |  |  |
| 2                                  | Course Code:  | MAL4302  |  |  |  |  |  |  |  |
| 3                                  | Type of Course:   | Optional   |  |  |  |  |  |  |  |
| 4                                  | Level of Course:  | First Cycle  |  |  |  |  |  |  |  |
| 5                                  | Year of Study:  | 4  | ·  |  |  |  |  |  |  |
| 6                                  | Semester:   | 8  |  |  |  |  |  |  |  |
| 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:                                     | Yrd.Doç.Dr. REYHAN TANSÖKER  |  |  |  |  |  |  |  |
| 15                                 | Course Lecturers:                                       |  |  |  |  |  |  |  |  |
| 16                                 | Contact information of the Course Coordinator:          | Uludağ Üniversitesi İktisadi ve İdari Bilimler Fakültesi Maliye<br>Bölümü<br>reyhan@uludag.edu.tr<br>0224 294 11 43                            |  |  |  |  |  |  |  |
| 17                                 | Website:  |  |  |  |  |  |  |  |  |
| 18                                 | Objective of the Course:                                | Aim of the course is analyzing the effects of alterations in structure and process of state on fiscal structure in paralel with globalization. |  |  |  |  |  |  |  |
| 19                                 | Contribution of the Course to Professional Development: |  |  |  |  |  |  |  |  |
| 20                                 | Learning Outcomes:                                      |  |  |  |  |  |  |  |  |
|                                    |   | 1  | To have fundemental knowledge about the concept and process of globalization, and about the magnitude of globalization                           |  |  |  |  |  |  |
|                                    |   | 2  | To comprehend the alterations of state's economic functions and the means of the state's intervention to economy in the process of globalization |  |  |  |  |  |  |
|                                    |   | 3  | To associate the taxation problems as a consequence globalization and the effects of these problems on tax policies                              |  |  |  |  |  |  |
|                                    |   | 4  | To realize and make assessment of the alteration of public sector and public goods in the process of globalization                               |  |  |  |  |  |  |
|                                    |   | 5  | To look at fiscal events from actual and different standpoint and to comment the available knowledge in the context of global changes            |  |  |  |  |  |  |
|                                    |   | 6  | To analyze the effects of globalization on fiscal structure and to generate alternative solutions for problems                                   |  |  |  |  |  |  |
|                                    |   | 7  |  |  |  |  |  |  |  |
|                                    |   | 8  |  |  |  |  |  |  |  |
|                                    | 9   |  |  |  |  |  |  |  |  |
|                                    |   | 10   |  |  |  |  |  |  |  |
| 21                                 | Course Content:   |  |  |  |  |  |  |  |  |
| Course Content:                    |   |  |  |  |  |  |  |  |  |
| Week Theoretical Practice          |   |  |  |  |  |  |  |  |  |

| 1       | The Concept and Process of Globaliz   | zation         |         |   |   |                                    |  |  |
|---------|---|----------------|---------|---|---|------------------------------------|--|--|
|         | '   |                | H       |   |   |                                    |  |  |
| 2       | Commercial, Financial and Productio Spheres of Globalization  |                |         |   |   |                                    |  |  |
| 3       | Change in the Economic Functions o the Process of Globalization   | f State in     |         |   |   |                                    |  |  |
| 4       | Change in the Means of State's Interto Economy in the Process of Globali  |                |         |   |   |                                    |  |  |
| 5       | Taxation Problems as a Consequenc<br>Globalization (Tax Heavens, Harmful<br>Competition, Transfer Pricing, Privile<br>Regimes, Taxation of Electronic Com | Tax<br>ged Tax |         |   |   |                                    |  |  |
| 6       | Policies and Reforms of Taxation Pra<br>the Process of Globalization  | actised in     |         |   |   |                                    |  |  |
| 7       | Global Economic and Financial Crise<br>State's Role in the Control of Capital<br>(Midterm Exam)   | s, and         |         |   |   |                                    |  |  |
| 8       | Liberalization, Privatization and Loca of Public Services in the Process of Globalization   | lization       |         |   |   |                                    |  |  |
| 9       | Governance in Public Sector and Pu<br>Services, and Increasing Role of Civi   |                |         |   |   |                                    |  |  |
| 10      | The Impact of Globalization on the St of Public Finance, and The Reform o Finance Administiration   |                |         |   |   |                                    |  |  |
| 11      | Public Expenditure Reforms (Educati<br>Health, Social Security and Agricultur   |                |         |   |   |                                    |  |  |
| Activit | es  |                |         | Number  | Duration (hour)                             | Total Work<br>Load (hour)          |  |  |
| Theore  | Searching for a New Order of Global (IMF and World Bank)  | Finance        |         | 14  | 3.00  | 42.00                              |  |  |
| Practic | als/Labs  |                |         | 0   | 0.00  | 0.00                               |  |  |
| Selfstu | Lextbooks, References and/or Other dy and preperation   |                | 1<br>H  | Mırcan Yıldız Tokatlıo<br>İzmetleri Alfa Aktüel Y   | <u>avinları İstanbul 2</u>                  | /e Kamu<br>005                     |  |  |
| Homev   | vorks   |                |         | 0   | 0.00  | 0.00                               |  |  |
| Project | S   |                | 4       | nemi ve Sosyal Devlet<br>Savi 44. Ağustos 200       | n Gelecegi", Mevzi                          | 0.00 ergisi, Yil                   |  |  |
| Field S | tudies  |                |         | 0   | 0.00  | 0.00                               |  |  |
| Midterr | n exams   |                | Iş<br>A | ievierde Gorulen Orga<br>mağan, Türkiye Ekono       | nık Degişim , Guite<br>20.00 İstanbul Bilgi | n kazgan a<br>Universitesi         |  |  |
| Others  |   |                |         | 0   | 0.00  | 0.00                               |  |  |
| Final E | kams  |                | 4<br>S  | ığıroı Kovancılar, ıvlust<br>ürecinde Türkive'de Ka | ala Miynat, Kuresei<br>Imu Kesimi. Gazi K   | leşme<br>125.00<br>İtabeyi, Ankara |  |  |
| Total V | Vork Load   |                |         |   |   | 163.00                             |  |  |
| Total w | ork load/ 30 hr   |                |         | Ozgur Saraç, Kureser<br>olitikaları, Türkiye Değ    |   |                                    |  |  |
| ECTS (  | Credit of the Course  |                |         |   | , .,  | 5.00                               |  |  |
| 23      | Assesment   |                |         |   |   |                                    |  |  |
| TERM L  | EARNING ACTIVITIES  | NUMBE<br>R     | W       | /EIGHT  |   |                                    |  |  |
| Midterr | m Exam  | 1              | 40.00   |   |   |                                    |  |  |
| Quiz    |   | 0              | 0.00    |   |   |                                    |  |  |
| Home    | work-project  | 0              | 0.00    |   |   |                                    |  |  |
| Final E | xam   | 1              | 60.00   |   |   |                                    |  |  |
| Total   |   | 2              | 100.00  |   |   |                                    |  |  |
|         | oution of Term (Year) Learning Activitiess Grade  | es to          | 4       | 40.00   |   |                                    |  |  |
| Contrib | oution of Final Exam to Success Grade   | )              | 6       | 0.00  |   |                                    |  |  |
|         |   |                |         |   |   |                                    |  |  |

| Total  | Fotal  |    |     |     |     |     |     |     |     | 00.00 |          |      |      |          |      |      |      |
|--|--|----|-----|-----|-----|-----|-----|-----|-----|-------|----------|------|------|----------|------|------|------|
| Measurement and Evaluation Techniques Used in the Course |  |    |     |     |     |     |     |     |     |       |          |      |      |          |      |      |      |
| 24 ECTS / WORK LOAD TABLE                                |  |    |     |     |     |     |     |     |     |       |          |      |      |          |      |      |      |
| 25   | 25 CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS |    |     |     |     |     |     |     |     |       |          |      |      |          |      |      |      |
|  | P  | Q1 | PQ2 | PQ3 | PQ4 | PQ5 | PQ6 | PQ7 | PQ8 | PQ9   | PQ1<br>0 | PQ11 | PQ12 | PQ1<br>3 | PQ14 | PQ15 | PQ16 |
| ÖK1  | 5  |    | 4   | 5   | 1   | 1   | 5   | 1   | 1   | 1     | 4        | 0    | 0    | 0        | 0    | 0    | 0    |
| ÖK2  | 5  |    | 5   | 5   | 2   | 2   | 5   | 1   | 5   | 5     | 4        | 0    | 0    | 0        | 0    | 0    | 0    |
| ÖK3  | 5  |    | 5   | 5   | 2   | 4   | 5   | 2   | 5   | 4     | 4        | 0    | 0    | 0        | 0    | 0    | 0    |
| ÖK4  | 5  |    | 5   | 5   | 4   | 3   | 5   | 2   | 5   | 5     | 4        | 0    | 0    | 0        | 0    | 0    | 0    |
| ÖK5  | 5  |    | 5   | 5   | 4   | 4   | 5   | 2   | 5   | 4     | 4        | 0    | 0    | 0        | 0    | 0    | 0    |
| ÖK6  | 5  |    | 5   | 5   | 3   | 4   | 5   | 2   | 5   | 5     | 4        | 0    | 0    | 0        | 0    | 0    | 0    |

LO: Learning Objectives PQ: Program Qualifications

| Contrib | 1 very low | 2 low | 3 Medium | 4 High | 5 Very High |
|---------|------------|-------|----------|--------|-------------|
| ution   |            |       |          |        |             |
| Level:  |            |       |          |        |             |