

# 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:	Dr. Öğr. Üyesi REYHAN LEBA	
15	Course Lecturers:		
16	Contact information of the Course Coordinator:	Bursa Uludağ Üniversitesi İktisadi ve İdari Bilimler Fakültesi Maliye Bölümü reyhan@uludag.edu.tr 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 fundamental 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 of 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
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21	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	

1	The Concept and Process of Globalization				
2	Commercial, Financial and Production Spheres of Globalization				
3	Change in the Economic Functions of State in the Process of Globalization				
4	Change in the Means of State's Intervention to Economy in the Process of Globalization				
5	Taxation Problems as a Consequence of Globalization (Tax Heavens, Harmful Tax Competition, Transfer Pricing, Privileged Tax Regimes, Taxation of Electronic Commerce)				
6	Policies and Reforms of Taxation Practised in the Process of Globalization				
7	Global Economic and Financial Crises, and State's Role in the Control of Capital (Midterm Exam)				
8	Liberalization, Privatization and Localization of Public Services in the Process of Globalization				
9	Governance in Public Sector and Public Services, and Increasing Role of Civil Society				
10	The Impact of Globalization on the Structure of Public Finance, and The Reform of Public Finance Administration				
11	Public Expenditure Reforms (Education, Health, Social Security and Agriculture)				
Activites			Number	Duration (hour)	Total Work Load (hour)
14	Theoretical Searching for a New Order of Global Finance (IMF and World Bank)		14	3.00	42.00
Practicals/Labs			0	0.00	0.00
22	Self-study and preparation Textbooks, References and/or Other Materials		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			3	25.00	75.00
Others			1	20.00	20.00
Final Exams			4	30.00	120.00
Total Work Load					173.00
Total work load/ 30 hr					5.77
ECTS Credit of the Course					5.00
			Maliyesine Etkileri , Sayıştay Dergisi, Sayı 50-51, Temmuz-Aralık 2003. 7. Birol Kovancılar, Mustafa Miynat, Sibel A. Bursalıoğlu, Kamu Maliyesinde Küresel Değişimler, Gazi Kitabevi, Ankara, 2007. 8. Habib Yıldız, Küreselleşmenin Vergileme Üzerine Etkileri ve Türkiye Açısından Bir Değerlendirme, Seçkin Yayıncılık, Ankara, 2005. 9. Özgür Saraç, Küresel Vergi Rekabeti ve Ulusal Vergi Politikaları, Türkiye Değerlendirmesi, Maliye ve Hukuk Yayınları, Ankara, 2006.		
23	Assesment				
TERM LEARNING ACTIVITIES			NUMBE R	WEIGHT	
Midterm Exam			1	40.00	

Quiz	0	0.00
Home work-project	0	0.00
Final Exam	1	60.00
Total	2	100.00
Contribution of Term (Year) Learning Activities to Success Grade	40.00	
Contribution of Final Exam to Success Grade	60.00	
Total	100.00	
Measurement and Evaluation Techniques Used in the Course		

## 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	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																
Contribution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							