Course Syllabus

Code - Course Title	**KMY516 - Global Public Finance**
Course Type	II. SEMESTER
Laboratory + Practice	3+0
ECTS	**6.0**
Language of Instruction	Türkçe
Course Type	Elective Courses
Course Instructor(s)	DR. ÖĞR. ÜYESİ HATİCE ALTINOK

Mode of Delivery	Distance Education
Prerequisites	There is no prerequisite or co-requisite for this course.
Courses Recomended	There is no recommended optional programme component for this course.
Recommended Resources	1. Fazıl Tekin, Uluslararası Maliye, Eskişehir: 1990.2. Mircan Tokatlıoğlu, Avrupa Birliği'nde Maliye Politikası ve Türkiye Açısından Bir Değerlendirme, İstanbul: Alfa Basım Yayım Dağıtım, 2004.3. Esra Ekmekçi, Küreselleşme ve Vergilendirmede Yeni Eğilimler, İstanbul: Kazancı Kitap, 2003.4. Rıdvan Karluk, Dünya Ekonomisinde Uluslararası Kuruluşlar, İstanbul: Beta Basım A.Ş.,6. Baskı,2007.5. Murat Çubukçu, Uluslararası Çifte Vergilendirme Sorunu, İstanbul Üniversitesi Sosyal Bilimler Enstitüsü Mali Hukuk Anabilim Dalı İstanbul, 2006.6. Coşkun C.Aktan ve İstiklal Y. Vural, "Vergi Rekabeti", Erciyes Üniversitesi DDBF Dergisi, Sayı: 22, Ocak-Haziran 2004.7. Serkan Benk "Küreselleşme ve Vergi Rekabeti: Gelişmekte Olan Ülkeler Açısından Önemi", Vergi Dünyası, Sayı:273, 2004.8. Nami Çağan, Vergilendirme Yetkisi, İstanbul, Kazancı Hukuk Yayınları, 1982.9. Saygın Eyüpgiller "Uluslararası Zarar Verici Vergi Rekabeti ve Vergi Cennetleri", Yaklaşım Yayınları, Ankara, 2002.10. Veli Kargı, Tacim Yayğır, "Küreselleşme, Vergi Rekabeti ve Türkiye'de Vergi Yükü", International Journal of Public Finance, Cilt: 1, Sayı: 1, 2016, ss. 1–22.11. Filiz Giray, "Küreselleşme Sürecinde Vergi Rekabeti VeBoyutları", Akdeniz İ.İ.B.F. Dergisii (9), 2005, ss. 93-122.12. Serdar Öztürk, Özlem Ülger, "Zararlı Vergi Rekabeti Ve Vergi Cennetleri: Vergi Cennetlerinin Vergi Kaçırma, Vergiden Kaçınma ve Kara Para Aklamadaki Rolü", Yıl: 3, Sayı: 9, Aralık 2016, s. 118-135.

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 1		General Explanations on Globalization and Its Impacts on Public Finance	
Week - 2		International Tax Law and General Principles of International Double Taxation	
Week - 3		Efforts and Agreement Models to Prevent International Double Taxation	
Week - 4		International Tax Competition and International Tax Havens	
Week - 5		International Tax Evasion and International Efforts to Prevent It	
Week - 6		International Tax Harmonization and Tax Harmonization within the European Union	

Course Syllabus

Weeks	Learning Outcomes	Topics	Teaching Methods
Week - 7		Production, Provision, and Financing of Global Public Goods	
Week - 8		International Financial Institutions: Legal Structure	
Week - 9		International Monetary Fund	
Week - 10		World Bank Group	
Week - 11		World Bank Group	
Week - 12		Regional Financial Institutions	
Week - 13		European Union Tax Incentives	
Week - 14		European Union Tax Incentives	

Learning Outcomes

#	Learning Outcome
1	To be able to comprehend the international dimension of finance,
2	Summarize the history of the European Union and explain its institutions together with their respective duties,
3	To be able to learn production, presentation and financing techniques of global public goods,
4	Gathering and evaluating information about Turkey's relations with international financial institutions,
5	To be able to have knowledge about the studies to prevent international double taxation and the situation of Turkey,
6	To be able to learn and evaluate international tax competition, international tax havens and international tax evasion and prevention studies,

Sustainable Development Goals

No content has been provided.

Course Theme

No content has been provided.

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Teorik Derse Katılım	0	0	0
Sınıf Dışı Çalışma (Ön Hazırlık & Pekiştirme Amaçlı)	0	0	0
Ödevler	0	0	0

AKTS Workload

Activity	Duration (Hour)	Count	Workload
Proje - Rapor - Sunum Hazırlama	0	0	0
Ara Sınav Hazırlığı (sınav süresi dahil)	0	0	0
Final Sınavı Hazırlığı (sınav süresi dahil)	0	0	0
Uygulama (Laboratuvar, Müzik/Enstrüman Uygulaması, Atölye/Saha Çalışması vb.)	0	0	0
Staj Uygulaması	0	0	0
		Calculated ECTS	**0**

Assessment Method and Passing Requirements

No content has been provided.