## Course Syllabus

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| **Code - Course Title** | **MLY556 - Global Trends in Taxation** |
| **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 SEDEF OLUKLULU |

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| **Mode of Delivery** | The mode of delivery of this course is 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** | Vergi Konseyi Raporu: Küresel Asgari Kurumlar Vergisi, Tax transformation Trends Deloitte, Vergi Usul Kanunu, İkili Vergi Anlaşmaları T.C Anayasası. |
| **Work Placement** | N/A |

## Course Syllabus

| Weeks | Learning Outcomes | Topics | Teaching Methods |
|---|---|---|---|
| **Week - 1** | | Taxation and Globalization | |
| **Week - 2** | | The Impact of Globalization on Taxation | |
| **Week - 3** | | Double Taxation | |
| **Week - 4** | | Internal Double Taxation | |
| **Week - 5** | | Economic Double Taxation | |
| **Week - 6** | | International Double Taxation | |
| **Week - 7** | | Mid-term Exam | |
| **Week - 8** | | Mid-term Exam | |
| **Week - 9** | | Avoidance of Double Taxation Treaties | |
| **Week - 10** | | Bilateral Agreement Countries | |
| **Week - 11** | | Multilateral Tax Agreements | |
| **Week - 12** | | Financial Information Sharing Between Countries | |
| **Week - 13** | | Final Exam | |

## Course Syllabus

| Weeks | Learning Outcomes | Topics | Teaching Methods |
|---|---|---|---|
| Week - 14 | | Final Exam | |

## Learning Outcomes

| # | Learning Outcome |
|---|---|
| 1 | Ability to Explain the Phenomenon of Globalization |
| 2 | Ability to Explain the International Double Taxation Problem |
| 3 | Ability to Explain International Double Taxation Agreements |
| 4 | Bilateral Tax Agreements |
| 5 | Multilateral Tax Agreements |
| 6 | Financial Information Sharing Between Countries |

## 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 |
| 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.*