



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Tax Law and the Taxation of Financial Markets							
Course Code		BSO219		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	3	Workload	76 (Hours)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		The main objectives of this course, the tax type, tax laws and the laws of the Turkish tax system and to inform students about the taxation of the financial markets.							
Course Content		Definition of tax, resources tax law, taxation methods, tax penalties and taxation of financial instruments							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Individual Study					
Name of Lecturer(s)									

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

Recommended or Required Reading

1	Karakoç, Y. 2012; Genel Vergi Hukuku, Yetkin Yayınları, Ankara.
2	Şenyüz, D.; Yüce, M.; Gerçek, A. 2013; Ekin Basım Yayın Dağıtım, Bursa.
3	Pehlivan, O. 2009; Vergi Hukuku, Derya Kitabevi, Trabzon
4	Kırbaş, S. 2012; Vergi Hukuku, Siyasal Kitabevi, Ankara.
5	Kızılot, Ş.; Taş, M. V.d. 2007; Vergi Hukuku, Yaklaşım Yayıncılık, Ankara.

Week	Weekly Detailed Course Contents	
1	Theoretical	Information about the course content of the course
2	Theoretical	Definition of tax law and its relationship with other branches of law
3	Theoretical	Sources of tax law-implementation of tax laws
4	Theoretical	In tax law-the basic concepts of tax law
5	Theoretical	The basic concepts of tax law
6	Theoretical	The subject of taxes and taxation process
7	Theoretical	Tax offenses and penalties
8	Intermediate Exam	Bonds and bond transactions tax
9	Theoretical	An overview
10	Theoretical	Repetition of what has been learned
11	Theoretical	Financial market instruments and definitions
12	Theoretical	Summary of financial market instruments
13	Theoretical	Taxation of Financial Market Tools
14	Theoretical	Taxation of Financial Market Tools
15	Theoretical	Taxation of Financial Market Tools
16	Final Exam	Final

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	2	0	14	28
Midterm Examination	1	10	14	24
Final Examination	1	10	14	24
Total Workload (Hours)				76
[Total Workload (Hours) / 25*] = ECTS				3

*25 hour workload is accepted as 1 ECTS



Learning Outcomes

1	They know the basic concepts of taxation
2	Explain the process of Taxation
3	Taxation of financial market instruments
4	They can explain their taxation procedures
5	They can explain their taxation procedures

