



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Taxation of Marketable Securities Incomes							
Course Code		BFN532		Couse Level		Second Cycle (Master's Degree)			
ECTS Credit	5	Workload	125 (<i>Hours</i>)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The course aims to an overview types of securities , their income and the principles of taxation of these revenues.							
Course Content		In this course, it is taught that basic definitions and legislation on matters relating to securities and their income.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Assoc. Prof. Şaban ERTEKİN							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading

1	Menkul Kıymet Gelirlerinin Vergilendirilmesi, Uğur Doğan, TURMOB Yayınları, 2013.
2	Menkul Kıymetlerin Vergilendirilmesi, Ahmet Erol, A. Ercan Yıldırım, Bursa Teknik Kitabevi, 2001.
3	Menkul Kıymet Gelirlerinin Vergilendirilmesi, Erdem Ateşgaoğlu, Legal Yayınevi, 2006..

Week	Weekly Detailed Course Contents	
1	Theoretical	Definition and Characteristics of the Securities
2	Theoretical	Acquisition of time Securities' Income
3	Theoretical	Overview of Types of Securities
4	Theoretical	Stocks
5	Theoretical	Bonds
6	Theoretical	Eurobonds
7	Theoretical	Commercial papers
8	Theoretical	Midterm
9	Theoretical	Asset and Mortgage- Backed Securities
10	Theoretical	real estate certificates
11	Theoretical	Evaluation of Securities' Income
12	Theoretical	The taxation of dividends
13	Theoretical	The taxation of full liability and taxpayer natural people
14	Theoretical	The taxation of full liability and taxpayer legal entities
15	Theoretical	revaluation gain
16	Final Exam	final exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Individual Work	7	2	2	28
Midterm Examination	1	10	1	11



Final Examination	1	15	1	16
Total Workload (Hours)				125
[Total Workload (Hours) / 25*] = ECTS				5
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Programme Outcomes MME:Method of measurement & Evaluation
2	Recognizing money and capital markets.
3	Listing security types.
4	Summarising the stock exchange transactions.
5	Classifying the investor's delusions.

Programme Outcomes (Economics - Finance and Banking Interdisciplinary Master's Without Thesis)

1	To be able to use correctly the basic concepts in the field of economics, finance and banking
2	To be able to comprehend philosophical, social, historical and psychological principles influencing economics, finance and banking
3	To be able to analyze economical, financial and bank-related events theoretically and empirically
4	To be able to evaluate any economical, financial or banking-related problem in accordance with scientific principles
5	To be able to prepare solutions for an economical, financial or banking-related problem cooperatively in accordance with principles and criteria
6	To be able to follow contemporary implementations, and national and international academic publications in economics, finance and banking
7	To be able to prioritize scientific methods and ethical principles in economics, finance and banking while considering and implementing field specific professional issues
8	To be willing to do scientific research in the field of economics, finance and banking
9	To be able to create value for economics-finance and banking profession as an occupational identity

Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P1	4	3	4	3	5
P2	4	4	3	4	4
P3	2	5	4	3	3
P4	4	4	3	4	4
P5	3	3	4	3	3
P6	4	4	3	4	4
P7	2	3	5	5	3
P8	4	4	3	4	4
P9	5	3	4	3	3

