



AYDIN ADNAN MENDERES UNIVERSITY
GRADUATE SCHOOL OF SOCIAL SCIENCES
PUBLIC FINANCE
FINANCE
FINANCE MASTER'S WITHOUT THESIS
COURSE INFORMATION FORM

Course Title	E - Commerce and Taxation								
Course Code	MYL544	Course Level			Second Cycle (Master's Degree)				
ECTS Credit	5	Workload	130 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	The objective of this course is to improve the knowledge base about this area.								
Course Content	Introduction, The digital world and description of e-commerce, Network and individual online, Web business models, Customer support and online quality, New product development and the Net, Online community, Pricing and online world, E-trade, E-commerce marketing plans, Organizations for the Net, Case study for e-commerce.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation), Project Based Study, Individual Study								
Name of Lecturer(s)									

Assessment Methods and Criteria

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

Recommended or Required Reading

2	Yıldız, H. (2005). Küreselleşmenin vergileme üzerine etkileri ve Türkiye açısından bir değerlendirme, Ankara: Seçkin Yayıncılık.
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Week	Weekly Detailed Course Contents	
1	Theoretical	General information about the course
2	Theoretical	Introduction
3	Theoretical	General information about electronic commerce
4	Theoretical	Electronic commerce transactions
5	Theoretical	How e-commerce has impacted the traditional methods of buying and selling goods
6	Theoretical	Four major market segments in e-commerce.
7	Intermediate Exam	Midterm exam
8	Theoretical	Income generated by electronic commerce transactions
9	Theoretical	Several tax problems that arise from electronic commerce.
10	Theoretical	E-commerce taxes and regulations
11	Theoretical	Economic analyses of e-commerce taxation.
12	Theoretical	Economic analyses of e-commerce taxation.
13	Theoretical	What does e-commerce mean for existing international tax principles and systems?
14	Theoretical	How can governments harness the new technology to improve taxpayer service and reduce compliance costs?
15	Theoretical	Disadvantages of e-commerce
16	Final Exam	Final exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	4	3	98
Midterm Examination	1	10	1	11
Final Examination	1	20	1	21
Total Workload (Hours)				130
[Total Workload (Hours) / 25*] = ECTS				5

*25 hour workload is accepted as 1 ECTS



Learning Outcomes

1	The Electronic Trade techniques prepares students to succeed in the emerging discipline of marketing in the digital environment.
2	Students will be prepared to address business strategy in the network economy; specific digital techniques; Web and outline trade; customer relationship management; e-business development; and current thinking on legal and social issues.
3	
4	
5	

Programme Outcomes (Finance Master's Without Thesis)

1	Analyze the functioning of modern public finance
2	Identify the types of public needs and the mechanisms of their financing.
3	This course provides both theoretical and empirical background in the area of current fiscal issues, especially in Turkey.
4	Analysing the advanced macro economic issues on a basis of mathematics and develop the ability of students.
5	To have knowledge on procedures of taxes.

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	3	3	3	4	4
P2	3	3	3	3	3
P3	3	3	3	4	3
P4	3	3	3	3	3
P5	3	3	3	3	4

