

BUDGET TECHNIQUES AND ANALYSIS

1	Course Title:	BUDGET TECHNIQUES AND ANALYSIS	
2	Course Code:	MLY5104	
3	Type of Course:	Compulsory	
4	Level of Course:	Second Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	6.00	
8	Theoretical (hour/week):	3.00	
9	Practice (hour/week):	0.00	
10	Laboratory (hour/week):	0	
11	Prerequisites:	None	
12	Language:	Turkish	
13	Mode of Delivery:	Face to face	
14	Course Coordinator:	Prof. Dr. Özhan Çetinkaya	
15	Course Lecturers:	Prof. Dr. Özhan Çetinkaya	
16	Contact information of the Course Coordinator:	E-posta: ozhanc@uludag.edu.tr İş yeri tel: 0224 294 10 73 Adres: Bursa Uludağ Üniversitesi İİBF Maliye Bölümü, Görükle Kampüsü, Nilüfer/BURSA	
17	Website:		
18	Objective of the Course:	Analyzing the differences between them by learning the different budget techniques used in the budget process.	
19	Contribution of the Course to Professional Development:	It contributes to the students to learn the budget techniques used in the budgeting process in detail at the theoretical and practical level.	
20	Learning Outcomes:		
		1	To be able to learn budget techniques
		2	To be able to understand the benefits of budget techniques
		3	To be able to understand differences among budget techniques
		4	To be able to analyze budget techniques
		5	To be able to have information about budget technique used today
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21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	
1	Traditional budget system and lump-sum budget system		
2	Performance budgeting system		
3	Program and Planning-programming-budget		
4	Zero-based budgeting system		

5	Performance based budgeting system (General Explanation)	
6	Comparing budget systems	
7	Multiyear budgeting and Medium term expenditure system	
8	Analytic classification of the performance budgeting system	
9	Analysis of performance based budgeting system-1 (Principles and Functioning)	
10	Analysis of performance based budgeting system-2 (Strategic Plan)	
11	Analysis of performance based budgeting system-3 (Performance Program-Annual Report)	
12	Evaluation of performance budgeting implementation in central administration (case study)	
13	Evaluation of performance budgeting implementation in local administrations (case study)	
14	Evaluation of performance budgeting system in terms of the Implementations in Turkey and in the World	

22	Textbooks, References and/or Other Materials:	1. Nihat Edizdoğan-Özhan Çetinkaya, Kamu Bütçesi, Ekin Kitabevi, Bursa, 2019.
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Activites			Number	Duration (hour)	Total Work Load (hour)
Theoretical			14	3.00	42.00
Practicals/Labs			0	0.00	0.00
Self study and preperation			2014.	4.00	56.00
Homeworks			2	15.00	30.00
Projects			0	0.00	0.00
Field Studies			0	0.00	0.00
Midterm exams			0	0.00	0.00
Others			0	0.00	0.00
Final Exams			1	50.00	50.00
Total Work Load					178.00
Total work load/ 30 hr			R		5.93
Midterm Exams			0	0.00	
ECTS Credit of the Course					6.00
Quiz			0	0.00	
Home work-project			0	0.00	
Final Exam			1	100.00	
Total			1	100.00	
Contribution of Term (Year) Learning Activities to Success Grade			0.00		
Contribution of Final Exam to Success Grade			100.00		
Total			100.00		
Measurement and Evaluation Techniques Used in the Course			Measurement and evaluation are done with written questions.		
24	ECTS / WORK LOAD TABLE				

25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS															
	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	5	4	4	4	4	3	3	3	3	3	0	0	0	0	0	0
ÖK2	5	4	3	3	3	3	3	3	3	3	0	0	0	0	0	0
ÖK3	4	4	4	3	4	4	3	3	4	3	0	0	0	0	0	0
ÖK4	4	4	4	4	4	4	4	3	3	4	0	0	0	0	0	0
ÖK5	5	5	4	4	4	4	3	3	3	5	0	0	0	0	0	0
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low		2 low		3 Medium		4 High		5 Very High							