

# PUBLIC FINANCE

1	Course Title:	PUBLIC FINANCE
2	Course Code:	MLY2112
3	Type of Course:	Compulsory
4	Level of Course:	First Cycle
5	Year of Study:	2
6	Semester:	4
7	ECTS Credits Allocated:	5.00
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. FİLİZ GİRAY
15	Course Lecturers:	Prof. Dr. İsmail Tatlıoğlu, Prof. Dr. Filiz Giray, Dr. Öğr. Üyesi Zuhul Akbelen
16	Contact information of the Course Coordinator:	Prof. Dr. İsmail Tatlıoğlu Bursa Uludağ Üniversitesi İ.İ.B.F. Maliye Bölümü, Görükle Kampüsü, Bursa ismail@uludag.edu.tr 02242941096
17	Website:	
18	Objective of the Course:	This course aims to explain the main concepts on the scope of public sector, public expenditures, public income, budget, public finance policy, local government finance.
19	Contribution of the Course to Professional Development:	It has a contribution towards forming a basis for the development of students' professional skills related to public finance.
20	Learning Outcomes:	
	1	To be able to define the purposes of public financ
	2	To be able to define the kinds and effects of public
	3	To be able to explain the main concepts related to tax as a kind of public finance and their features
	4	To be able to explain and comments budget' principles functions and various.
	5	To be able to evaluate the legal and fiscal structures of local government finance.
	6	To be able to establish relationship between the means and purposes of public finance policy
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21	Course Content:	
	<b>Course Content:</b>	
Week	Theoretical	Practice

1	The basic of public finance science: Methods and approaches			
2	The conditions of market economy' operation and The intervention of government on economy			
3	The features of public economy and public goods			
4	Public expenditures: Definition, theoretical views, features and the restraints of public expenditures issue			
5	The classification of public expenditures: Administrative and scientifically classifications			
6	The basic concepts relating to taxation: Subject, tax payer, taxable event, tax exception and exemption, tax base and tax rate			
7	The tax burden and tax incidence (MİDTERM EXAM)			
8	The classification type of taxes and tax principals			
9	Income taxes: Individual income tax and corporate tax			
10	Expenditure taxes and wealth taxes			
11	Government debt: Debt and tax, the reasons, types, technique and administration of debt			
12	Budget: The concept, features, theories,			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical sources		14	3.00	42.00
Practicals/Labs		0	0.00	0.00
Self study and preperation		14	3.00	42.00
Homeworks		0	0.00	0.00
Projects		0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm exams		1	20.00	20.00
Others		1	20.00	20.00
Final Exams	R	1	30.00	30.00
Total Work Load				174.00
Quiz	0	0.00		5.13
ECTS Credit of the Course				5.00
Final Exam		1	60.00	
Total		2	100.00	
Contribution of Term (Year) Learning Activities to Success Grade		40.00		
Contribution of Final Exam to Success Grade		60.00		
Total		100.00		
Measurement and Evaluation Techniques Used in the Course		Measurement and evaluation are made with multiple choice test questions, right-wrong questions, completion questions, short-answer written questions and small calculation 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	5	5	4	5	4	5	4	5	5	3	3	3	3	2	3
ÖK2	5	4	5	5	5	5	5	4	5	4	3	3	3	3	3	2
ÖK3	5	5	5	4	4	4	5	5	5	4	3	3	4	3	3	2
ÖK4	5	5	5	5	5	3	5	4	3	4	3	3	3	3	2	3
ÖK5	5	4	5	3	4	5	3	5	5	4	1	1	2	2	1	2
ÖK6	4	5	3	5	3	4	4	5	3	3	1	2	1	1	2	1
LO: Learning Objectives    PQ: Program Qualifications																
Contribution Level:	1 very low		2 low			3 Medium			4 High			5 Very High				