

## MODERN BUDGET APPROACHES

1	Course Title:	MODERN BUDGET APPROACHES	
2	Course Code:	MLY4204	
3	Type of Course:	Optional	
4	Level of Course:	First Cycle	
5	Year of Study:	4	
6	Semester:	8	
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. TOLGA DEMİRBAŞ	
15	Course Lecturers:	Prof. Dr. Tolga DEMİRBAŞ Prof. Dr. Özhan ÇETİNKAYA Dr. Öğr. Üyesi Halil SERBES	
16	Contact information of the Course Coordinator:	Prof. Dr. Tolga DEMİRBAŞ E-posta: tolga@uludag.edu.tr Telefon: 0 224 294 11 41 Adres: Uludağ Üniversitesi İİBF Maliye Bölümü A Blok Dekanlık 4. Kat Görükle Kampüsü / BURSA	
17	Website:		
18	Objective of the Course:	To teach new approaches in the field of public budgeting.	
19	Contribution of the Course to Professional Development:	It contributes to those who will work as managers and experts in the strategic plan, budget, and financial planning fields of public institutions.	
20	Learning Outcomes:		
		1	To be able to understand the necessity of transition to modern budget systems
		2	To be able to establish the budget-plan relationship by learning the details of modern budget systems
		3	Learning budget systems applied from past to present in Turkey
		4	Having information about different approaches emerging in the field of budgeting
		5	Learning the feasibility of new approaches in the central and local level in Turkey
		6	Understanding the concept and importance of budget literacy
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21	Course Content:		
		<b>Course Content:</b>	
Week	Theoretical	Practice	

1	Traditional Budgeting and Necessity of Modern Approaches			
2	Performance Budgeting, Program Budgeting Systems			
3	PPBS and Zero Based Budgeting Systems			
4	Performance Based Budgeting and Its Components			
5	Performance Based Program Budgeting System			
6	Analytical Budget Classification and Medium Term Expenditure System			
7	Fiscal Discipline and Budgeting Based on Fiscal Rules			
8	Social Budget Approach			
9	Social Expenditures and Social Municipalism			
10	Participatory Budgeting Approach and Implementation			
11	Gender Sensitive Budgeting and Its Implementation			
12	Environmentally Conscious Budgeting			
13	Human Rights Budgeting			
14	Citizen Budgeting and Budget Literacy			
22	Textbooks, References and/or Other	Erdoğdu, M. M. (2013). Sosyal Harcamaların Kapsamı ve Etkileri. Ankara: Ankara University Press.		
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		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	30.00	30.00
Others		0	0.00	0.00
Final Exams		1	30.00	30.00
Total Work Load				144.00
Total work load/ 30 hr				4.80
ECTS Credit of the Course				5.00
		Çeyhan Taymanlı		
23	Assesment			
TERM LEARNING ACTIVITIES		NUMBER	WEIGHT	
Midterm Exam		1	40.00	
Quiz		0	0.00	
Home work-project		0	0.00	
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 is made with multiple choice test questions and 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	2	2	1	1	2	2	1	2	2	2	0	0	0	0	0	0	
ÖK2	2	2	1	1	2	2	1	2	2	2	0	0	0	0	0	0	
ÖK3	1	2	0	1	1	2	1	2	2	2	0	0	0	0	0	0	
ÖK4	1	1	0	1	2	1	1	2	2	2	0	0	0	0	0	0	
ÖK5	1	1	1	1	0	2	1	2	2	3	0	0	0	0	0	0	
ÖK6	0	1	0	1	1	1	1	2	2	2	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				