

## BUDGET MANAGEMENT AND FISCAL PLANNING

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| 1    | Course Title:  | BUDGET MANAGEMENT AND FISCAL PLANNING   |
| 2    | Course Code:   | MLY6103   |
| 3    | Type of Course:  | Compulsory  |
| 4    | Level of Course:   | Third Cycle   |
| 5    | Year of Study:   | 1   |
| 6    | Semester:  | 1   |
| 7    | ECTS Credits Allocated:  | 7.00  |
| 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<br>İş yeri tel: 0224 294 10 73<br>Adres: Bursa Uludağ Üniversitesi İİBF Maliye Bölümü, Görükle Kampüsü, Nilüfer/BURSA   |
| 17   | Website:   |   |
| 18   | Objective of the Course:   | Comprehending the importance of planning in budget preparation, to be able to analyze the appropriations on the prepared budget document.             |
| 19   | Contribution of the Course to Professional Development:  | It contributes to the specialization of students in terms of establishing budget-plan relationship and learning about budget management with details. |
| 20   | Learning Outcomes:   |   |
|      | 1  | To be able to understand the budget management  |
|      | 2  | To be able to understand and evaluate the budget document   |
|      | 3  | To be able to understand and analyze allowance transactions in budget implementation  |
|      | 4  | To be able to understand and evaluate financial planning in budget process  |
|      | 5  | To be able to understand the relationship between budget management and financial plan  |
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|      | 10   |   |
| 21   | Course Content:  |   |
|      | <b>Course Content:</b>   |   |
| Week | Theoretical  | Practice  |
| 1    | The concepts of plan, planning, financial planning, financial management and budget management |   |
| 2    | The roles of budget as a planning tool   |   |

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| 3  | Budget preparation and analytical classification  |  |
| 4  | Multi-year budgeting and medium-term expenditure system   |  |
| 5  | Budget systems and performance based budgeting system   |  |
| 6  | Plans necessary for establishing the relationship between budget-plan (Development plans-strategic plans) |  |
| 7  | Budget Laws and their evaluation in terms of the Law No. 5018   |  |
| 8  | Allowance transactions carried out in the budget implementation   |  |
| 9  | Analysis of budget law tables of central management   |  |
| 10 | Analysis of budget tables of local authorities  |  |
| 11 | Analysis of budget final account laws   |  |
| 12 | Analysis of budget preparations and its results within the scope of strategic plans                       |  |
| 13 | Organization of public administrations in terms of financial planning                                     |  |
| 14 | Evaluation of budget management and financial planning in Turkey  |  |

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| 22                         | Textbooks, References and/or Other Materials: | 1. Aaron B. Wildavsky, Budgeting: A Comparative Theory of the Budgeting Processes. 4. Baskı. Transaction |  |                        |
| 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 |   | Bütçe, 7. Baskı, Filiz Kitabevi, İstanbul, 1984  |  | 56.00                  |
| Homeworks                  |   | 1  | 40.00  | 40.00                  |
| Projects                   |   | London:D.C.Heath and Company,1974.   | 0.00   | 0.00                   |
| Field Studies              |   | 0  | 0.00   | 0.00                   |
| Midterm exams              |   | control,1998   | 0.00   | 0.00                   |
| Others                     |   | 0  | 0.00   | 0.00                   |
| Final Exams                |   | Eds. Michiel S. de Vries, Kura Nemec, David Socek, Palgrave Macmillan, 2019                              | 65.00  | 65.00                  |
| Total Work Load            |   |  |  | 203.00                 |
| Total work load/ 30 hr     |   | 7  | Kamu Bütçesinde Yeni Yaklaşımlar, Ed. Figen Altuğ, Ahmet Kesik, Murat Seker, Seckin Yavunculuk, Ankara | 69.7                   |
| ECTS Credit of the Course  |   |  |  | 7.00                   |

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|  |  | 8. 5018 sayılı Kamu Mali Yönetimi ve Kontrol Kanunu ve İKincil Mevzuat. |
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| 23                       | Assesment |        |        |
| TERM LEARNING ACTIVITIES |           | NUMBER | WEIGHT |
| Midterm Exam             |           | 0      | 0.00   |
| Quiz                     |           | 0      | 0.00   |
| Home work-project        |           | 0      | 0.00   |
| Final Exam               |           | 1      | 100.00 |
| Total                    |           | 1      | 100.00 |

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| 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. |
| <b>24</b>  | <b>ECTS / WORK LOAD TABLE</b>                               |

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