

PUBLIC BUDGETING

1	Course Title:	PUBLIC BUDGETING
2	Course Code:	MLY3204
3	Type of Course:	Optional
4	Level of Course:	First Cycle
5	Year of Study:	3
6	Semester:	6
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. Özhan Çetinkaya
15	Course Lecturers:	Prof. Dr. Özhan Çetinkaya Prof. Dr. Tolga Demirbaş
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:	Learning the theoretical meaning, the history, the principles and the functions of Public Budget, and the budgetary techniques .Learning budget preparation and budgeting implementation process within the scope of Turkish Budget process as well as the preparation of plan and public procurement methods
19	Contribution of the Course to Professional Development:	By comprehending the theoretical structure of the public budget, it contributes to the understanding of current developments regarding the preparation, implementation and supervision stages of budgeting.
20	Learning Outcomes:	
	1	To be able to understand the budget concept and main items and To be able to learn the budget functions and principles
	2	To be able to learn and understand the budget systems and To be able to establish the relationship between the budget and plan
	3	To be able to learn the preparation of central administration's budget
	4	To be able to have information about public procurement
	5	To be able to have information about budget control
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21	Course Content:	
	Course Content:	

Week	Theoretical	Practice		
1	The Concept of Budget and Its main items. The Characteristic and Functions of Budget.			
2	The Historical Development of the Budget and Budget Principles. The Explanation of Budget Principles: Principle of universality and the exceptional implementation of the principle.			
3	The Explanation of Budget Principles: Unity Principle and the exceptional implementation of the principle-1. The Explanation of Budget Principles: Principle of universality and the exceptional implementation of the principle-2.			
4	The Explanation of Budget Principles: the explanation of the other principles The Overview of Budget Systems and Traditional Budget Systems.			
5	Performance Budgeting System and Program Budgeting System. Planning programming and budgeting system.			
6	Zero-base budgeting Performance-based budgeting system-1: general explanation of the systems operation .			
7	Performance-based budgeting system-2: strategic planning in terms of the relationship			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical	Annual (operating) reports .	14	3.00	42.00
8	The main tools for leading the budget			
Practicals/Labs		0	0.00	0.00
Self study and preparation	Preparation of expense budget of general and special budgeted administrations within the	14	3.00	42.00
Homeworks		0	0.00	0.00
9	Preparation of revenue budget of general and special budgeted administrations within the	0	0.00	0.00
Field Studies		0	0.00	0.00
Midterm Exams	completion of budget bill and its annexes The discussion and approval of central	1	20.00	20.00
Others		1	10.00	10.00
Final Exam	Analysis of budget law text and its annexes	1	40.00	40.00
Total Work Load				154.00
Total work load ratio				5.13
ECTS Credit of the Course				5.00
11	The process of collecting revenues and spending while implementing the central administration's budget. Central administration's budget and treasury transactions.			
12	Central administration's budget and allowance transactions Central administration's budget and public accounting .			
13	Public procurements in administrations within the scope of general management: Public Procurement System The completion of year-end accounts in central administration, final accounts, the budget audit and annual reports.			

14	The budget process in administrations out of general and special budgeted administrations: Local administrations, social security institutions The budget process in administrations out of general and special budgeted administrations: Circulating capital enterprises, public economic enterprises, extra-budgetary funds.	
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22	Textbooks, References and/or Other Materials:	1. Nihat Edizdoğan-Özhan Çetinkaya, Kamu Bütçesi, Ekin Kitabevi, Bursa, 2019. 2. Figen Altuğ, Kamu Bütçesi, Beta Basım Yayın, İstanbul, 2020. 3. Kamu Bütçesinde Yeni Yaklaşımlar, Ed. Figen Altuğ, Ahmet Kesik, Murat Şeker, Seçkin Yayıncılık, Ankara, 2013. 4. 5018 sayılı Kamu Mali Yönetimi ve Kontrol Kanunu
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23	Assesment	
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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
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25	CONTRIBUTION OF LEARNING OUTCOMES TO PROGRAMME QUALIFICATIONS
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	PQ1	PQ2	PQ3	PQ4	PQ5	PQ6	PQ7	PQ8	PQ9	PQ10	PQ11	PQ12	PQ13	PQ14	PQ15	PQ16
ÖK1	0	3	2	0	0	2	2	1	1	1	1	1	0	0	0	0
ÖK2	0	3	1	0	0	1	1	0	1	1	1	2	0	0	0	0
ÖK3	0	3	0	0	0	2	0	0	1	1	1	3	0	0	0	0
ÖK4	0	3	1	0	1	2	2	1	1	1	1	3	0	0	0	0
ÖK5	0	3	0	0	0	2	2	1	1	1	1	2	0	0	0	0

LO: Learning Objectives PQ: Program Qualifications																
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Contribution Level:	1 very low	2 low	3 Medium	4 High	5 Very High
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