

PUBLIC FINANCE II

1	Course Title:	PUBLIC FINANCE II
2	Course Code:	MLY1104
3	Type of Course:	Compulsory
4	Level of Course:	First Cycle
5	Year of Study:	1
6	Semester:	2
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
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 lesson's purpose is to give detailed information and make interpretation about public revenues, tax concepts, theories and technics and budget.
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 explain public revenues and types, theories and budget
	2	To be able to define and evaluate concepts related to taxation
	3	To be able explain the existence reasons of taxation and functions of taxation principles in detail.
	4	To be able to have ability to make classification in taxes according to their specification
	5	To be able to have information to make comparison between the types of taxes
	6	To be able to analyze about the economic and social effects of taxes
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21	Course Content:	
	Course Content:	
Week	Theoretical	Practice
1	The scope and types of public revenues	

2	Theoretical bases of taxation: Rationalist-Individualistic State Opinion, Organic-Socialist State Opinion			
3	The basic concepts relating to taxation: Subject, tax payer, taxable event, tax exception and exemption, tax base, tax rate and tax imposition			
4	Technique of taxation: The measures applying on tax base, the methods of tax collection and tax payment			
5	Tax paying ability: Concept and determiner economic factors.			
6	The classification of taxes			
7	The principles of taxation and development (Midterm exam)			
8	The concept of tax burden and tax incidence.			
9	The reactions against taxes. The limits of taxation and tax systems			
10	Types of taxes: Income taxes: Concept, techniques of taxation.			
11	Expenditure taxes and wealth taxes.			
12	The economic and social effects of taxes			
13	Other public finance’s revenues and their effects.			
14	Budget: Definition and Comprehensive			
Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical		3	Özhan Uluatam, Kamal Aliyesi, 2014.	42.00
Practicals/Labs		0		0.00
TERM LEARNING ACTIVITIES		NUMBER	WEIGHT	
Self study and preparation		14		42.00
Homeworks		0		0.00
Projects		0		0.00
Quiz		0		0.00
Field Studies		0		0.00
Midterm exams		1	30.00	30.00
Final Exam		1	60.00	60.00
Others		0		0.00
Final Exams		1	40.00	40.00
Contribution of Term (Year) Learning Activities to		40.00		
Total Work Load				154.00
Total work load of 30 hr		60.00		5.13
Contribution of Final Exam to Success Grade				
ECTS Credit of the Course				5.00

24	ECTS / WORK LOAD TABLE			
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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	3	4	3	5	5	5	4	3	2	3	3	3	3
ÖK2	5	4	4	4	4	5	4	4	4	4	3	3	3	4	3	3

ÖK3	4	5	5	4	4	4	5	5	4	3	4	3	4	3	2	3
ÖK4	5	5	4	4	4	3	5	4	3	3	4	4	3	3	3	2
ÖK5	5	5	5	5	5	5	5	4	5	5	3	3	3	2	3	2
ÖK6	5	5	4	5	4	4	4	5	5	4	3	4	3	3	2	3
LO: Learning Objectives PQ: Program Qualifications																
Contribution Level:	1 very low			2 low			3 Medium			4 High			5 Very High			