

PUBLIC FINANCE

| | | |
|------|---|---|
| 1 | Course Title: | PUBLIC FINANCE |
| 2 | Course Code: | MLY2107 |
| 3 | Type of Course: | Optional |
| 4 | Level of Course: | First Cycle |
| 5 | Year of Study: | 2 |
| 6 | Semester: | 3 |
| 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. İSMAIL TATLIOĞLU |
| 15 | Course Lecturers: | Prof. Dr. Metin Erdem, Prof. Dr. Filiz Giray, Dr. Öğr. Üyesi Zuhal Akbelen |
| 16 | Contact information of the Course Coordinator: | Prof. Dr. Metin Erdem Bursa Uludağ Üniversitesi İ.İ.B.F. Maliye Bölümü, Görükle Kampüsü, Bursa merdem@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 |
| | 7 | |
| | 8 | |
| | 9 | |
| | 10 | |
| 21 | Course Content: | |
| | Course Content: | |
| 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, principles, systems and types of budget, the process and audit of budget | |
| 13 | Local government finance: The reasons of existence, income distribution and revenue sources | |
| 14 | The subject, importance, purposes and tools of public finance policy | |
| 22 | Textbooks, References and/or Other Materials: | 1. Metin Erdem, Doğan Şenyüz, İsmail Tatlıoğlu, Kamu Maliyesi, 2020. 2. Abdurrahman Akdoğan, Kamu Maliyesi, 2020. 3. Özhan Uluatam, Kamu Maliyesi, 2014. |
| 23 | Assesment | |
| TERM LEARNING ACTIVITIES | | NUMBER |
| Midterm Exam | | 1 |
| Quiz | | 0 |
| Home work-project | | 0 |
| Final Exam | | 1 |
| Total | | 2 |
| 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 | |

| 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 | 2.00 | 28.00 |
| Homeworks | 0 | 0.00 | 0.00 |
| Projects | 0 | 0.00 | 0.00 |
| Field Studies | 0 | 0.00 | 0.00 |
| Midterm exams | 1 | 40.00 | 40.00 |
| Others | 0 | 0.00 | 0.00 |
| Final Exams | 1 | 40.00 | 40.00 |
| Total Work Load | | | 150.00 |
| Total work load/ 30 hr | | | 5.00 |
| ECTS Credit of the Course | | | 5.00 |

| 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 | | | |