PUBLIC FINANCE II

1	Course Title:	PUBLIC FINANCE II
2	Course Code:	MAL2101
3	Type of Course:	Compulsory
4	Level of Course:	First Cycle
5	Year of Study:	2
6	Semester:	3
7	ECTS Credits Allocated:	6.00
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. METIN ERDEM
15	Course Lecturers:	Prof.Dr. İsmail Tatlıoğlu Prof.Dr. Filiz Giray
16	Contact information of the Course Coordinator:	Uludağ Üniversitesi İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü İsmail@uludag.edu.tr Tel: 0224 2941080
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:	
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-İndividualistic 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. Halil Nadaroğlu, Kamu Maliyesi, 1987. 4. Abdurrahman Akdoğan, Kamu Maliyesi, 1993		42.00
Practicals/Labs	0	0.00	0.00
Self study and preperation	3	10.00	30.00
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	1	40.00	40.00
Final Exams	1	40.00	40.00
Total Work Load			182.00
Total work load/ 30 hr			6.07
ECTS Credit of the Course			6.00

23 Assessment

	R	1	40.00
Midterm Exam			
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			

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	5	4	4	3	4	3	5	5	5	2	0	0	0	0	0	0
ÖK2	5	4	4	4	4	5	4	4	4	4	0	0	0	0	0	0

ÖK3	4	5	5	4	4	3	5	5	4	3	0	0	0	0	0	0
ÖK4	5	5	3	3	4	3	5	4	3	3	0	0	0	0	0	0
ÖK5	4	4	4	5	4	4	5	3	5	4	0	0	0	0	0	0
ÖK6	4	5	3	5	3	4	4	5	4	3	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