

PUBLIC FINANCE

1	Course Title:	PUBLIC FINANCE	
2	Course Code:	MVUZ110	
3	Type of Course:	Compulsory	
4	Level of Course:	Short Cycle	
5	Year of Study:	1	
6	Semester:	2	
7	ECTS Credits Allocated:	3.00	
8	Theoretical (hour/week):	2.00	
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. SEMA AY	
15	Course Lecturers:	Prof. Dr. METİN ERDEM	
16	Contact information of the Course Coordinator:	semay@uludag.edu.tr	
17	Website:		
18	Objective of the Course:	The object of the course is to general explanations about the science of finance and introduce government economic activities	
19	Contribution of the Course to Professional Development:		
20	Learning Outcomes:		
		1	To be able to classify the economic activities of public
		2	To be able to get information about the reasons for the market economy and the state intervening in the economy
		3	To be able to get theoretical knowledge about the properties and effects of public expenditure
		4	To be able to aware of the nature and main types of public revenues
		5	To be able to get information about the historical development and theories trying to show of the justness of taxation
		6	To be able to get information about the basic concepts with regard to taxation and the types of taxes
		7	To be able to get information about the concept and functions of the Budget
		8	To be able to become informed about the process of budget
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		10	
21	Course Content:		
		Course Content:	
Week	Theoretical	Practice	
1	General explanations of the science of Finance		
2	Public economics and the state's reasons for intervening in the economy		

3	Public expenditures, characteristics and effects	
4	The main types of public revenues	
5	Historical development of taxation, the basic concepts with regard to taxation	
6	Tax systems and tax types (income taxes)	
7	Tax systems and types of tax (taxes on capital expenditures)	
8	Midterm Exam and Repetition of the Subject	
9	Types and systems of tax (taxes on wealth-1)	
10	Types and systems of tax (taxes on wealth-2)	
11	Macro-economic effects of taxes	
12	Micro-economic effects of taxes	
13	The concept of budget and budget systems	
14	Budget process	

22	Textbooks, References and/or Other Materials:	<p>1. Doğan ŞENYÜZ, Mehmet YÜCE, Adnan GERÇEK (2011), Türk Vergi Sistemi Dersleri, Ekin Kitabevi, ANKARA</p> <p>2. Metin TAŞ, Şükrü KIZILOT (2011), Vergi Hukuku ve Türk Vergi Sistemi, Yaklaşım Yayınevi, ANKARA</p> <p>Recommended Resources: Vergi Usul Kanunu</p>
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Activites		Number	Duration (hour)	Total Work Load (hour)
Theoretical		14		
Midterm Exam	1	40.00	2.00	28.00
Practicals/Labs		0	0.00	0.00
Self study and preparation		14		
Home work-project	0	0.00	2.00	28.00
Homeworks		0	0.00	0.00
Projects		0		
Total	2	100.00	0.00	0.00
Field Studies		0	0.00	0.00
Success Exams		1	14.00	14.00
Others		0	0.00	0.00
Final Exams		1		
Total		100.00	20.00	20.00
Total Work Load				90.00
Total work load/ 30 hr				3.00
ECTS Credit of the Course				3.00

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	0	0	3	4	0	3	2	0	0	2	0	0	0	0	0	0
ÖK2	1	2	4	5	0	0	0	2	3	0	0	0	0	0	0	0
ÖK3	1	0	0	2	0	2	2	3	0	2	0	0	0	0	0	0
ÖK4	1	0	0	2	0	2	2	3	0	3	0	0	0	0	0	0

ÖK5	0	2	1	4	0	0	0	2	3	2	0	0	0	0	0	0
ÖK6	0	2	0	3	0	3	0	2	0	2	0	0	0	0	0	0
ÖK7	2	1	2	5	0	2	0	0	0	0	0	0	0	0	0	0
ÖK8	2	1	2	5	0	2	0	0	0	0	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			