



## COURSE INFORMATION FORM

Course Name	Course Code
Public Finance	191114007

Year	Number of Course Hours per Week		Credit	ECTS
	Theory	Practice		
2 <sup>nd</sup>	2	0	4	4

Course Category (Credit)				
Basic Sciences	Engineering Sciences	Design	General Education	Social
				X

Course Language	Course Level	Course Type
Turkish	Undergraduate	Compulsory

<b>Prerequisite(s) if any</b>	
<b>Objectives of the Course</b>	The aim of the course is to inform students about the characteristics of public finance, the application of public expenditures and public revenues, state budget, state borrowing and fiscal policies. In addition, it is aimed to give information about public revenue types and tax theory.
<b>Short Course Content</b>	Public Finance; Public Economics Concept and Characteristics of Public Economics; Public Expenditures; Reasons of Public Expenditures Growth; Classification of Public Expenditures; The Effects of Public Expenditures; Government Budget Concept and Features; Government Budgeting Principles; Government Budgeting Systems; Turkish Government Budget Process. Definition and Description of Public Revenues; Classification of Public Revenues; History and Evolution of Taxation; Concept, Features and Goals of Taxation; Tax Problems; Principles of Taxation; Classification of Taxes; Income Taxes; Property Taxes; Sales Taxes; Tax Systems.

Learning Outcomes of the Course	Contributed PO(s)	Teaching Methods *	Measuring Methods **
1 Understands the science and subject of finance.	1, 2, 6	1, 8	A
2 Learns the concept and characteristics of public economy.	1, 2, 3	1, 8	A, F
3 Explain the definition and characteristics of public expenditure.	1, 2, 10	1, 8	A
4 Learns the increase of public expenditures, classification of public expenditures, effects of public expenditures, budget concept and its characteristics, budgeting principles, budgeting systems, Turkish budget process.	1, 2, 3	1, 8	A, F
5 Learns the definition and nature of public revenues.	1, 2, 3	1, 8	A
6 Understands the types and distinctions of public revenues.	1, 2, 3	1, 8	A, F
7 Have knowledge about the historical and theoretical development of tax, definition, elements and objectives of tax.	1, 2, 10	1, 8	A, F
8 Learns the basic concepts of taxation, taxation problems, taxation principles and the distinction of taxes.	1, 2, 3	1, 8	A

\***Teaching Methods** 1:Expression, 2:Discussion, 3:Experiment, 4:Simulation, 5:Question-Answer, 6:Tutorial, 7:Observation, 8:Case Study, 9:Technical Visit, 10:Trouble/Problem Solving, 11:Individual Work, 12:Team/Group Work, 13:Brain Storm, 14:Project Design / Management, 15:Report Preparation and/or Presentation

\*\***Measuring Methods** A:Exam, B:Quiz, C:Oral Exam, D:Homework, E:Report, F:Article Examination, G:Presentation, I:Experimental Skill, J:Project Observation, K:Class Attendance; L:Jury Exam

9	Have knowledge about income taxes, wealth taxes, expenditure taxes and tax systems.	1, 2, 3	1, 8	A
10				

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<b>Main Textbook</b>	Edizdoğan,Nihat, Özhan Çetinkaya ve Erhan Gümüş (2023), Kamu Maliyesi 13,baskı , Ekin Kitabevi Bursa.
<b>Supporting References</b>	Akdoğan, Abdurrahman, (2023). Kamu Maliyesi, Gazi Kitabevi, Ankara. Musgrave, Richard, (2004). “Kamu Maliyesi Teorisi”, Çev. Orhan Şener ve Yaşar Methibay, Asil Yayın Dağıtım, İstanbul. Nadaroğlu, Halil,(1992). Kamu Maliyesi Teorisi, Beta Yayın Dağıtım, İstanbul.
<b>Necessary Course Material</b>	

<b>Course Schedule</b>	
<b>1</b>	Science and subject of finance; definition of public finance
<b>2</b>	Relationship of public finance with other disciplines
<b>3</b>	Development of public finance
<b>4</b>	Purposes and duties of public finance
<b>5</b>	The concept of public economy and its features
<b>6</b>	Definition and characteristics of public expenditure
<b>7</b>	Increase in public spending
<b>8</b>	Classification of public expenditure
<b>9</b>	Public spending effects
<b>10</b>	Government debt
<b>11</b>	Budget concept and features
<b>12</b>	Budgeting principles
<b>13</b>	Budgeting systems
<b>14</b>	Budget process in Turkey
<b>15,16</b>	Mid-Term Exam
<b>17</b>	Definition and nature of public revenues
<b>18</b>	Types of public revenues
<b>19</b>	Definition of tax; basic concepts of tax
<b>20</b>	Historical development of tax
<b>21</b>	Purposes of taxation
<b>22</b>	Taxation issues
<b>23</b>	Tax technique
<b>24</b>	Taxation principles
<b>25</b>	Types of taxes
<b>26</b>	Taxes on income
<b>27</b>	Taxes on wealth
<b>28</b>	Taxes on expenses
<b>29</b>	Local government taxes
<b>30</b>	Current developments
<b>31,32</b>	Final Exam

Calculation of Course Workload			
Activities	Number	Time (Hour)	Total Workload (Hour)
Course Time (number of course hours per week)	28	2	56
Classroom Studying Time (review, reinforcing, prestudy,...)	14	2	28
Homework			
Quiz Exam			
Studying for Quiz Exam			
Oral exam			
Studying for Oral Exam			
Report (Preparation and presentation time included)			
Project (Preparation and presentation time included)			
Presentation (Preparation time included)			
Mid-Term Exam	1	2	2
Studying for Mid-Term Exam	1	16	16
Final Exam	1	2	2
Studying for Final Exam	1	16	16
		<b>Total workload</b>	<b>120</b>
		<b>Total workload / 30</b>	<b>4</b>
		<b>Course ECTS Credit</b>	<b>4</b>

Evaluation	
Activity Type	%
Mid-term	40
Quiz	
Homework	
Bir öge seçin.	
Bir öge seçin.	
<b>Final Exam</b>	60
<b>Total</b>	100

<b>RELATIONSHIP BETWEEN THE COURSE LEARNING OUTCOMES AND THE PROGRAM OUTCOMES (PO) (5: Very high, 4: High, 3: Middle, 2: Low, 1: Very low)</b>		
<b>NO</b>	<b>PROGRAM OUTCOME</b>	<b>Contribution</b>
1	To understand, analyze and comment on legal problems, to be able to discuss these issues, to offer opinions and solutions, to relate these processes to real life.	5
2	To have judgment skills and abilities in the field of law, open to cooperation with others, able to work in harmony with them, keen on research and examination, and having knowledge at a	5
3	To have the knowledge to determine the provisions to be applied to legal disputes, to have the ability to analyze, discuss and evaluate the court decisions in the relevant field.	4
4	To have skills to assimilate and carry the rules of ethics and profession.	4
5	To have skills to approach critically and creatively on the legal and social problems in terms of rule of law and ideal of justice.	3
6	To have skills to understand the differences between the theory and practice of private and public law.	3
7	To be able to comprehend the importance of lifelong learning and to analyze legal, social, cultural and similar events and developments in the world, country, region and local and to be	5
8	To have the skills to conduct disciplinary and interdisciplinary research and study.	5
9	To grow up with the moral and ethical rules required by business life and to be able to use them effectively in the future.	4
10	To have skills to use vocational information technologies efficiently in solving legal problems.	4

<b>LECTUTER(S)</b>				
<b>Prepared by</b>				
<b>Signature(s)</b>				

**Date:**06.06.2024