



COURSE INFORMATION FORM

Course Name	Course Code
Public Finance	191114007

Year	Number of Course Hours per Week		Credit	ECTS
	Theory	Practice		
2 nd	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

Prerequisite(s) if any	
Objectives of the Course	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.
Short Course Content	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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Main Textbook	Edizdoğan,Nihat, Özhan Çetinkaya ve Erhan Gümüş (2023), Kamu Maliyesi 13,baskı, , Ekin Kitabevi Bursa.
Supporting References	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.
Necessary Course Material	

Course Schedule	
1	Science and subject of finance; definition of public finance
2	Relationship of public finance with other disciplines
3	Development of public finance
4	Purposes and duties of public finance
5	The concept of public economy and its features
6	Definition and characteristics of public expenditure
7	Increase in public spending
8	Classification of public expenditure
9	Public spending effects
10	Government debt
11	Budget concept and features
12	Budgeting principles
13	Budgeting systems
14	Budget process in Turkey
15,16	Mid-Term Exam
17	Definition and nature of public revenues
18	Types of public revenues
19	Definition of tax; basic concepts of tax
20	Historical development of tax
21	Purposes of taxation
22	Taxation issues
23	Tax technique
24	Taxation principles
25	Types of taxes
26	Taxes on income
27	Taxes on wealth
28	Taxes on expenses
29	Local government taxes
30	Current developments
31,32	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
		Total workload	120
		Total workload / 30	4
		Course ECTS Credit	4

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

RELATIONSHIP BETWEEN THE COURSE LEARNING OUTCOMES AND THE PROGRAM OUTCOMES (PO) (5: Very high, 4: High, 3: Middle, 2: Low, 1: Very low)		
NO	PROGRAM OUTCOME	Contribution
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.	2
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 level to carry out a problem-solving process from beginning to end.	2
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.	2
4	To have skills to assimilate and carry the rules of ethics and profession.	1
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.	4
6	To have skills to understand the differences between the theory and practice of private and public law.	2
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 able to comment on these at a sufficient level.	4
8	To have the skills to conduct disciplinary and interdisciplinary research and study.	3
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.	1
10	To have skills to use vocational information technologies efficiently in solving legal problems.	1

LECTUTER(S)				
Prepared by				
Signature(s)				

Date:06.06.2024