



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Public Finance							
Course Code		MLİ109		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	100 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		In this course, the student; it is aimed to have a basic theoretical knowledge about the economic activities of the state. In this direction, students are expected to have information about public financial events.							
Course Content		Subject of public finance and its relation to other disciplines; public economic activities and their relation to private sector; definition and classification of public expenditures; increase of public expenditures and its effects; public finance and its types; tax concept, functions of tax, elements of tax, tax shifting, classification of taxes, foundations of public budget.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion, Case Study					
Name of Lecturer(s)		Ins. Esra HANBAY KAHRİMAN, Ins. Sait PAŞA							

### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

### Recommended or Required Reading

1	Naci B. Muter, A. Kemal Çelebi ve Süreyya Sakıncı, Kamu Maliyesi (Emek Matbaası)
2	Hakan Ay, Kamu Maliyesi (Nobel Akademik Yayıncılık)
3	Richard Musgrave, Peggy Musgrave, Public Finance in Theory and Practice (McGraw-Hill International Editions)

Week	Weekly Detailed Course Contents	
1	Theoretical	Introduction of the course, fundamentals of public finance science
2	Theoretical	Public sector within the national economy, public-private sector distinction
3	Theoretical	Explaining the size of the public sector
4	Theoretical	Economic thoughts and the public sector
5	Theoretical	Views on public sector activities
6	Theoretical	Public goods, externalities, natural monopolies, incomplete information
7	Theoretical	General Evaluation
8	Intermediate Exam	Midterm Exam
9	Theoretical	General explanations on public expenditures and classification of public expenditures
10	Theoretical	Types of public revenues
11	Theoretical	Tax concept, the function of tax, classification of tax
12	Theoretical	Theories explaining the reason for the existence of taxes and taxation principles
13	Theoretical	Elements of Tax, Taxation Method
14	Theoretical	Taxation process
15	Theoretical	Basics of public budget
16	Final Exam	Final

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	1	10	48	58
Midterm Examination	1	7	7	14



Final Examination	1	14	14	28
Total Workload (Hours)				100
[Total Workload (Hours) / 25*] = <b>ECTS</b>				4
*25 hour workload is accepted as 1 ECTS				

### Learning Outcomes

1	Knowledge about the role of the state in the economy
2	To be able to analyze public activities from economic, financial, political and social aspects
3	To be able to analyze public services and public expenditures
4	Understanding public finance
5	Knowledge about the theoretical foundations of the public budget

### Programme Outcomes (Accounting and Tax Practises)

1	
2	
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### Contribution of Learning Outcomes to Programme Outcomes 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1	L2	L3	L4	L5
P1	2	3	2	3	3
P2	3	3	3	3	3
P3	2	2	2	2	2
P4	2	2	2	2	2
P5	4	4	4	4	4
P6	2	2	2	2	2
P7	4	4	4	4	4
P8	3	3	3	3	3
P9	3	4	3	4	2
P10	4	4	3	4	3

