



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		State Budget							
Course Code		YY207		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	4	Workload	97 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		To learn about public budget and its systems and actions.							
Course Content		The historical background of the budget of the right; the change in the budget in the types in line with the developments of economic thought; budgeting rules; Varieties of the Turkish public sector budget; the general budget, special budget, the revolving fund budget, public institutions and local government budgets, extra-budgetary funds, planning-programming-budgeting system as a modern budget system, Budgetary procedure in Turkey: budget preparation, negotiation and adoption of the Parliament, implementation, monitoring.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation)					
Name of Lecturer(s)		Ins. Kadriye BİLİR							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	• Kamil Tüğen, Devlet Bütçesi, İzmir, 2012.
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Week	Weekly Detailed Course Contents	
1	Theoretical	The concept and right of budget
	Preparation Work	Related chapters in the course book
2	Theoretical	Budget development, function, budget theories
	Preparation Work	Related chapters in the course book
3	Theoretical	budget types
	Preparation Work	Related chapters in the course book
4	Theoretical	Budgetary developments in systems and modern budget systems
	Preparation Work	Related chapters in the course book
5	Theoretical	Multi-year budgeting
	Preparation Work	Related chapters in the course book
6	Theoretical	Development of the Turkish budget system
	Preparation Work	Related chapters in the course book
7	Theoretical	Performance-based budgeting founded on strategic planning
	Preparation Work	Related chapters in the course book
8	Theoretical	Analytical budget classification



8	Preparation Work	Related chapters in the course book
9	Intermediate Exam	Midterm exam
10	Theoretical	Budget preparation process and implementation in Turkey
	Preparation Work	Related chapters in the course book
11	Theoretical	The public procurement system
	Preparation Work	Related chapters in the course book
12	Theoretical	Narional treasury operations
	Preparation Work	Related chapters in the course book
13	Theoretical	The preparation of the annual reports
	Preparation Work	Related chapters in the course book
14	Theoretical	Budget policy
	Preparation Work	Related chapters in the course book
15	Final Exam	Final exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	3	56
Midterm Examination	1	20	0.5	20.5
Final Examination	1	20	1	21
Total Workload (Hours)				97
[Total Workload (Hours) / 25*] = ECTS				4
*25 hour workload is accepted as 1 ECTS				

Learning Outcomes

1	Able to understand the public budget; historical development, principles, budget types and models, the budget policies and Turkish budget system.
2	Able to prepare the strategic plans of public agencies and its budget proposals.
3	To analyze the public budget figures.
4	Able to comparison of data from Turkish and international public budget.
5	Turkey in the 5018 Public Financial Management and Financial Control with implementations of the importance of internal audit with the law, properties and knows the differences between them.

